

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

Ordinary Income/Expense	<u>Jan - Jun 24</u>	<u>Budget</u>
Income		
4-1000 · Homeowners Annual Assessments		
4-1010 · Homeowners Annual Assessment P1	1,246,388.42	1,196,599.35
4-1025 · Homeowners Annual Assessment P2	0.04	
Total 4-1000 · Homeowners Annual Assessments	<u>1,246,388.46</u>	<u>1,196,599.35</u>
4-1200 · Associates Membership Dues		
4-1250 · Associates Golf Only	45,705.91	37,226.00
4-1255 · Associates Golf Only #2	909.00	909.00
4-1260 · Associate Full Social for 2	7,946.82	4,754.00
4-1260A · Associate Full Social w/Golf	408.00	408.00
4-1265 · Associate Twilight/Wknd/Holiday	3,363.83	2,619.00
4-1270 · Associate Membership-Pool-Fit	5,818.75	5,775.00
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00
Total 4-1200 · Associates Membership Dues	<u>64,152.31</u>	<u>51,691.00</u>
4-2000 · Storage Fees		
4-2050 · Golf Cart Storage	3,757.33	3,256.00
4-2060 · RV Space - Small	12,570.70	14,634.00
4-2070 · RV Space - Medium	33,301.69	34,075.00
4-2080 · RV Space - Large	27,322.46	23,403.00
4-2081 · Storage Unit - Small	2,270.23	2,450.00
4-2082 · Storage Unit - Large	6,840.12	5,340.00
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	2,233.46	3,190.00
4-2086 · Family Member RV Storage-Lg	774.33	230.85
Total 4-2000 · Storage Fees	<u>89,070.32</u>	<u>86,578.85</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	3,000.00	3,000.00
4-3040 · Rent-Restaurant Utilities	6,000.00	6,000.00
4-3050 · Rent-Facility Rentals	3,600.00	1,825.00
4-3055 · Facility Cleaning Fee	800.00	0.00
Total 4-3000 · Rental Income	<u>13,400.00</u>	<u>10,825.00</u>

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

	Jan - Jun 24	Budget
4-4000 · Guest Facility Usage Income		
4-4010 · FI-Billiards Guest Income	135.00	0.00
4-4020 · FI-Health Fac/PoolGuest Income	701.72	0.00
4-4050 · FI-Pickleball Guest Income	105.80	0.00
4-4060 · FI-Misc Guest Fees	150.00	0.00
Total 4-4000 · Guest Facility Usage Income	1,092.52	0.00
4-4100 · ProShop Income		
4-4110 · Golf Cart Rental Income-18 Hole	1,715.00	1,250.00
4-4111 · Golf Cart Rental Income-9 Hole	480.00	0.00
4-4115 · Golf Cart Registration-G Course	6,965.13	8,500.00
4-4116 · Golf Cart Registration-Grounds	310.00	500.00
4-4120 · ProShop Merchandise Income		
4-4121 · Golf Balls	1,606.57	1,400.00
4-4122 · Golf Clubs/Golf Bags	1,049.99	1,900.00
4-4123 · Clothes	3,052.85	3,500.00
4-4124 · Shoes	1,582.81	2,100.00
4-4125 · General Merchandise	1,827.04	750.00
4-4126 · Drinks	1,187.25	825.00
4-4127 · Snacks	767.00	400.00
4-4128 · Beer	6,452.72	6,100.00
Total 4-4120 · ProShop Merchandise Income	17,526.23	16,975.00
4-4130 · ProShop Gift Card Sale	837.95	0.00
4-4150 · Golf Green Fees		
4-4151 · Green Fees - Member	0.00	
4-4152 · Green Fees - Guest	8,242.25	6,075.00
4-4153 · Greens Fees - Oregon Trail	1,175.00	1,325.00
4-4154 · Punch Card	1,575.00	0.00
Total 4-4150 · Golf Green Fees	10,992.25	7,400.00
4-4180 · Sales Discounts	-1,464.36	-2,250.00
Total 4-4100 · ProShop Income	37,362.20	32,375.00
4-5000 · Publications Income		
4-5010 · News & Views	14,976.21	13,950.00
4-5020 · SI-Directory	0.00	0.00
Total 4-5000 · Publications Income	14,976.21	13,950.00
4-6000 · Coffee Hour Income	3,296.70	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	351.00	

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

	Jan - Jun 24	Budget
Total 4-6500 · Activities Income	2,702.00	0.00
4-7000 · Interest Charges/Fines/Fees		
4-7010 · Past Due Balance Interest Fees	2,045.59	900.00
4-7040 · Late Fee	4,729.31	1,200.00
4-7045 · Lien Fee	900.00	900.00
4-7050 · Fines	2,883.75	0.00
4-7055 · Returned Check Charges	44.00	0.00
Total 4-7000 · Interest Charges/Fines/Fees	10,602.65	3,000.00
4-8000 · Other Misc. Income		
4-8045 · Credit Card Surcharge	1,400.49	1,325.00
4-8055 · Access Card/ Key Fobs	240.00	100.00
Total 4-8000 · Other Misc. Income	1,640.49	1,425.00
Total Income	1,499,115.40	1,409,254.20
Cost of Goods Sold		
50000 · Cost of Goods Sold		
5-5010 · ProShop Inventory Expense	0.00	0.00
5-5020 · Beer Expense	4,515.02	1,400.00
5-5030 · Drink Expense	728.46	175.00
5-5040 · Snack Expense	730.20	120.00
5-5050 · Purchase Discounts	-5.36	-173.00
Total 50000 · Cost of Goods Sold	5,968.32	1,522.00
Total COGS	5,968.32	1,522.00
Gross Profit	1,493,147.08	1,407,732.20
Expense		
5-1000 · Payroll Expenses		
5-1010 · Salaries & Wages	297,499.91	408,142.00
5-1020 · Overtime Wages	26,467.62	8,000.00
5-1025 · Payroll Taxes & W/C	35,930.98	46,926.50
5-1045 · SAIF Workers Comp	1,294.83	10,500.00
5-1085 · Outside Services - Payroll	34,547.90	34,000.00
Total 5-1000 · Payroll Expenses	395,741.24	507,568.50
5-2000 · Employee Benefits		
5-2020 · Medical/Dental Insurance	16,561.66	28,125.00
5-2025 · Vision Insurance	0.15	499.00
5-2030 · Life Ins	755.79	750.00
5-2035 · Retirement Plan	1,873.19	2,749.00
5-2040 · Disability Insurance	3,662.36	1,999.00
Total 5-2000 · Employee Benefits	22,853.15	34,122.00
6-0000 · ProShop		
6-0010 · Office Supplies	611.28	720.00
6-0020 · Golf Cart Expense	423.62	1,000.00
6-0030 · Printing/Copying Expenses	428.00	0.00

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

	<u>Jan - Jun 24</u>	<u>Budget</u>
Total 6-0000 · ProShop	1,462.90	1,720.00
6-1000 · Groundskeeping		
6-1010 · General Supplies	4,199.52	3,000.00
6-1020 · Fuel/Oil	5,908.18	10,700.00
6-1025 · Equipment Rental	0.00	0.00
6-1030 · Fertilizer/Sprays	14,674.04	18,000.00
6-1035 · Maintenance Agreement	486.00	1,020.00
6-1040 · Sand	5,372.97	9,800.00
6-1050 · Gravel	0.00	0.00
6-1055 · GK Maintenance Expense	210.00	0.00
6-1060 · GK Small Tools	9,311.96	2,750.00
6-1065 · GK Safety Expense	1,130.70	1,250.00
6-1068 · Equipment Repairs	10,826.33	12,550.00
6-1075 · Irrigation Expense	2,300.00	4,500.00
6-1080 · Trees	0.00	5,000.00
Total 6-1000 · Groundskeeping	<u>54,419.70</u>	<u>68,570.00</u>
6-2000 · Maintenance		
6-2010 · General Supplies	4,707.14	10,000.00
6-2015 · Equipment Repairs	2,699.80	12,200.00
6-2020 · Swimming Pool Maint./Repair	5,508.52	5,000.00
6-2025 · Equipment Rental	-1,798.53	500.00
6-2035 · Maintenance Agreement	5,278.12	8,350.00
6-2045 · Facility Remodel/Repairs	0.00	0.00
6-2050 · Safety or Medical Supplies	894.03	1,250.00
6-2055 · Restaurant Maint/Repair	610.81	1,200.00
6-2060 · Small Tools	835.22	2,750.00
6-2065 · Janitorial Supplies	5,017.48	8,250.00
6-2075 · Maintenance Expense	17,014.16	1,500.00
6-2080 · Flooring Maintenance	766.45	3,000.00
Total 6-2000 · Maintenance	<u>41,533.20</u>	<u>54,000.00</u>
6-3000 · Utilities		
6-3010 · Telephone	6,653.02	7,950.00
6-3020 · Natural Gas	20,284.49	28,400.00
6-3030 · Electricity	29,261.36	25,850.00
6-3040 · Water/Sewer	10,803.91	14,700.00
6-3050 · Garbage Disposal	6,385.05	9,300.00
6-3060 · Cable	1,469.20	410.00
6-3070 · Security	8,335.38	8,100.00
Total 6-3000 · Utilities	<u>83,192.41</u>	<u>94,710.00</u>
6-4000 · Taxes		
6-4020 · Real Property Tax	52,329.87	55,000.00
6-4030 · Income Tax Expense	19,926.59	5,000.00

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

	<u>Jan - Jun 24</u>	<u>Budget</u>
Total 6-4000 · Taxes	72,256.46	60,000.00
6-5000 · Professional Services		
6-5010 · Liability Insurance	12,557.31	12,300.00
6-5020 · Legal Services	15,046.72	11,500.00
6-5030 · Accounting Services	16,170.50	0.00
6-5035 · Offsite Services	8,376.42	4,350.00
6-5040 · Professional Services	0.00	0.00
6-5045 · Marion County Recorder	686.72	1,050.00
Total 6-5000 · Professional Services	<u>52,837.67</u>	<u>29,200.00</u>
6-6000 · Office Expense		
6-6001 · Small Equipment Lease	1,491.03	3,760.00
6-6005 · Website Expense	0.00	
6-6010 · Computer Maint./Support	11,161.37	9,968.00
6-6015 · Software/Upgrades	360.93	315.00
6-6020 · Office Supplies/Misc Supplies	2,697.03	1,950.00
6-6021 · Office Printing/Copying Expense	820.40	2,700.00
6-6030 · Postage/Freight	2,530.26	980.00
6-6090 · Bank Service Charges	1,150.07	1,800.00
6-6095 · Merchant Account Fees	6,740.64	6,800.00
Total 6-6000 · Office Expense	<u>26,951.73</u>	<u>28,273.00</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	783.94	1,575.00
6-7050 · Bad Debt Expense	2,069.10	500.00
6-7070 · Over/Short	24.40	
Total 6-7000 · Other Business Expense	<u>3,800.94</u>	<u>3,375.00</u>
6-8000 · Event Expenses		
6-8010 · Activities Expense	1,282.51	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>2,664.63</u>	<u>0.00</u>
6-9000 · Communication Expenses		
6-9005 · Website Expense	99.00	600.00
6-9010 · Publishing N & V's Expense	11,057.94	14,500.00
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>12,567.82</u>	<u>15,500.00</u>
66900 · *Reconciliation Discrepancies	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>770,281.85</u>	<u>897,038.50</u>

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through June 2024

	Jan - Jun 24	Budget
Net Ordinary Income	722,865.23	510,693.70
Other Income/Expense		
Other Income		
8-3000 · Operating Misc Income		
8-3010 · Operating Bank Account Interest	3,702.50	0.00
8-3055 · Bad Debt Recovery	90.80	
Total 8-3000 · Operating Misc Income	3,793.30	0.00
8-6000 · Reserve Account Income		
8-6010 · Working Capital Fund	204,326.39	0.00
8-6015 · Reserve WC Acct Interest Income	25,545.64	0.00
Total 8-6000 · Reserve Account Income	229,872.03	0.00
Total Other Income	233,665.33	0.00
Other Expense		
8-7000 · Repair/Replace Reserve Expense	206,150.85	0.00
Total Other Expense	206,150.85	0.00
Net Other Income	27,514.48	0.00
Net Income	750,379.71	510,693.70

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

Ordinary Income/Expense	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income		
4-1000 · Homeowners Annual Assessments		
4-1010 · Homeowners Annual Assessment P1	49,789.07	104.16%
4-1025 · Homeowners Annual Assessment P2		
Total 4-1000 · Homeowners Annual Assessments	49,789.11	104.16%
4-1200 · Associates Membership Dues		
4-1250 · Associates Golf Only	8,479.91	122.78%
4-1255 · Associates Golf Only #2	0.00	100.0%
4-1260 · Associate Full Social for 2	3,192.82	167.16%
4-1260A · Associate Full Social w/Golf	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	744.83	128.44%
4-1270 · Associate Membership-Pool-Fit	43.75	100.76%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.0%
Total 4-1200 · Associates Membership Dues	12,461.31	124.11%
4-2000 · Storage Fees		
4-2050 · Golf Cart Storage	501.33	115.4%
4-2060 · RV Space - Small	-2,063.30	85.9%
4-2070 · RV Space - Medium	-773.31	97.73%
4-2080 · RV Space - Large	3,919.46	116.75%
4-2081 · Storage Unit - Small	-179.77	92.66%
4-2082 · Storage Unit - Large	1,500.12	128.09%
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	-956.54	70.01%
4-2086 · Family Member RV Storage-Lg	543.48	335.43%
Total 4-2000 · Storage Fees	2,491.47	102.88%
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	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	0.00	100.0%
4-3050 · Rent-Facility Rentals	1,775.00	197.26%
4-3055 · Facility Cleaning Fee	800.00	100.0%
Total 4-3000 · Rental Income	2,575.00	123.79%

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

	<u>\$ Over Budget</u>	<u>% of Budget</u>
4-4000 · Guest Facility Usage Income		
4-4010 · FI-Billiards Guest Income	135.00	100.0%
4-4020 · FI-Health Fac/PoolGuest Income	701.72	100.0%
4-4050 · FI-Pickleball Guest Income	105.80	100.0%
4-4060 · FI-Misc Guest Fees	150.00	100.0%
Total 4-4000 · Guest Facility Usage Income	<u>1,092.52</u>	<u>100.0%</u>
4-4100 · ProShop Income		
4-4110 · Golf Cart Rental Income-18 Hole	465.00	137.2%
4-4111 · Golf Cart Rental Income-9 Hole	480.00	100.0%
4-4115 · Golf Cart Registration-G Course	-1,534.87	81.94%
4-4116 · Golf Cart Registration-Grounds	-190.00	62.0%
4-4120 · ProShop Merchandise Income		
4-4121 · Golf Balls	206.57	114.76%
4-4122 · Golf Clubs/Golf Bags	-850.01	55.26%
4-4123 · Clothes	-447.15	87.22%
4-4124 · Shoes	-517.19	75.37%
4-4125 · General Merchandise	1,077.04	243.61%
4-4126 · Drinks	362.25	143.91%
4-4127 · Snacks	367.00	191.75%
4-4128 · Beer	352.72	105.78%
Total 4-4120 · ProShop Merchandise Income	<u>551.23</u>	<u>103.25%</u>
4-4130 · ProShop Gift Card Sale	837.95	100.0%
4-4150 · Golf Green Fees		
4-4151 · Green Fees - Member		
4-4152 · Green Fees - Guest	2,167.25	135.68%
4-4153 · Greens Fees - Oregon Trail	-150.00	88.68%
4-4154 · Punch Card	1,575.00	100.0%
Total 4-4150 · Golf Green Fees	<u>3,592.25</u>	<u>148.54%</u>
4-4180 · Sales Discounts	785.64	65.08%
Total 4-4100 · ProShop Income	<u>4,987.20</u>	<u>115.4%</u>
4-5000 · Publications Income		
4-5010 · News & Views	1,026.21	107.36%
4-5020 · SI-Directory	0.00	0.0%
Total 4-5000 · Publications Income	<u>1,026.21</u>	<u>107.36%</u>
4-6000 · Coffee Hour Income	3,296.70	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		

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

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 4-6500 · Activities Income	2,702.00	100.0%
4-7000 · Interest Charges/Fines/Fees		
4-7010 · Past Due Balance Interest Fees	1,145.59	227.29%
4-7040 · Late Fee	3,529.31	394.11%
4-7045 · Lien Fee	0.00	100.0%
4-7050 · Fines	2,883.75	100.0%
4-7055 · Returned Check Charges	44.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	<u>7,602.65</u>	<u>353.42%</u>
4-8000 · Other Misc. Income		
4-8045 · Credit Card Surcharge	75.49	105.7%
4-8055 · Access Card/ Key Fobs	140.00	240.0%
Total 4-8000 · Other Misc. Income	<u>215.49</u>	<u>115.12%</u>
Total Income	<u>89,861.20</u>	<u>106.38%</u>
Cost of Goods Sold		
50000 · Cost of Goods Sold		
5-5010 · ProShop Inventory Expense	0.00	0.0%
5-5020 · Beer Expense	3,115.02	322.5%
5-5030 · Drink Expense	553.46	416.26%
5-5040 · Snack Expense	610.20	608.5%
5-5050 · Purchase Discounts	167.64	3.1%
Total 50000 · Cost of Goods Sold	<u>4,446.32</u>	<u>392.14%</u>
Total COGS	<u>4,446.32</u>	<u>392.14%</u>
Gross Profit	<u>85,414.88</u>	<u>106.07%</u>
Expense		
5-1000 · Payroll Expenses		
5-1010 · Salaries & Wages	-110,642.09	72.89%
5-1020 · Overtime Wages	18,467.62	330.85%
5-1025 · Payroll Taxes & W/C	-10,995.52	76.57%
5-1045 · SAIF Workers Comp	-9,205.17	12.33%
5-1085 · Outside Services - Payroll	547.90	101.61%
Total 5-1000 · Payroll Expenses	<u>-111,827.26</u>	<u>77.97%</u>
5-2000 · Employee Benefits		
5-2020 · Medical/Dental Insurance	-11,563.34	58.89%
5-2025 · Vision Insurance	-498.85	0.03%
5-2030 · Life Ins	5.79	100.77%
5-2035 · Retirement Plan	-875.81	68.14%
5-2040 · Disability Insurance	1,663.36	183.21%
Total 5-2000 · Employee Benefits	<u>-11,268.85</u>	<u>66.98%</u>
6-0000 · ProShop		
6-0010 · Office Supplies	-108.72	84.9%
6-0020 · Golf Cart Expense	-576.38	42.36%
6-0030 · Printing/Copying Expenses	428.00	100.0%

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

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6-0000 · ProShop	-257.10	85.05%
6-1000 · Groundskeeping		
6-1010 · General Supplies	1,199.52	139.98%
6-1020 · Fuel/Oil	-4,791.82	55.22%
6-1025 · Equipment Rental	0.00	0.0%
6-1030 · Fertilizer/Sprays	-3,325.96	81.52%
6-1035 · Maintenance Agreement	-534.00	47.65%
6-1040 · Sand	-4,427.03	54.83%
6-1050 · Gravel	0.00	0.0%
6-1055 · GK Maintenance Expense	210.00	100.0%
6-1060 · GK Small Tools	6,561.96	338.62%
6-1065 · GK Safety Expense	-119.30	90.46%
6-1068 · Equipment Repairs	-1,723.67	86.27%
6-1075 · Irrigation Expense	-2,200.00	51.11%
6-1080 · Trees	-5,000.00	0.0%
Total 6-1000 · Groundskeeping	<u>-14,150.30</u>	<u>79.36%</u>
6-2000 · Maintenance		
6-2010 · General Supplies	-5,292.86	47.07%
6-2015 · Equipment Repairs	-9,500.20	22.13%
6-2020 · Swimming Pool Maint./Repair	508.52	110.17%
6-2025 · Equipment Rental	-2,298.53	-359.71%
6-2035 · Maintenance Agreement	-3,071.88	63.21%
6-2045 · Facility Remodel/Repairs	0.00	0.0%
6-2050 · Safety or Medical Supplies	-355.97	71.52%
6-2055 · Restaurant Maint/Repair	-589.19	50.9%
6-2060 · Small Tools	-1,914.78	30.37%
6-2065 · Janitorial Supplies	-3,232.52	60.82%
6-2075 · Maintenance Expense	15,514.16	1,134.28%
6-2080 · Flooring Maintenance	-2,233.55	25.55%
Total 6-2000 · Maintenance	<u>-12,466.80</u>	<u>76.91%</u>
6-3000 · Utilities		
6-3010 · Telephone	-1,296.98	83.69%
6-3020 · Natural Gas	-8,115.51	71.42%
6-3030 · Electricity	3,411.36	113.2%
6-3040 · Water/Sewer	-3,896.09	73.5%
6-3050 · Garbage Disposal	-2,914.95	68.66%
6-3060 · Cable	1,059.20	358.34%
6-3070 · Security	235.38	102.91%
Total 6-3000 · Utilities	<u>-11,517.59</u>	<u>87.84%</u>
6-4000 · Taxes		
6-4020 · Real Property Tax	-2,670.13	95.15%
6-4030 · Income Tax Expense	14,926.59	398.53%

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

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6-4000 · Taxes	12,256.46	120.43%
6-5000 · Professional Services		
6-5010 · Liability Insurance	257.31	102.09%
6-5020 · Legal Services	3,546.72	130.84%
6-5030 · Accounting Services	16,170.50	100.0%
6-5035 · Offsite Services	4,026.42	192.56%
6-5040 · Professional Services	0.00	0.0%
6-5045 · Marion County Recorder	-363.28	65.4%
Total 6-5000 · Professional Services	<u>23,637.67</u>	<u>180.95%</u>
6-6000 · Office Expense		
6-6001 · Small Equipment Lease	-2,268.97	39.66%
6-6005 · Website Expense		
6-6010 · Computer Maint./Support	1,193.37	111.97%
6-6015 · Software/Upgrades	45.93	114.58%
6-6020 · Office Supplies/Misc Supplies	747.03	138.31%
6-6021 · Office Printing/Copying Expense	-1,879.60	30.39%
6-6030 · Postage/Freight	1,550.26	258.19%
6-6090 · Bank Service Charges	-649.93	63.89%
6-6095 · Merchant Account Fees	-59.36	99.13%
Total 6-6000 · Office Expense	<u>-1,321.27</u>	<u>95.33%</u>
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	-791.06	49.77%
6-7050 · Bad Debt Expense	1,569.10	413.82%
6-7070 · Over/Short		
Total 6-7000 · Other Business Expense	<u>425.94</u>	<u>112.62%</u>
6-8000 · Event Expenses		
6-8010 · Activities Expense	1,282.51	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	<u>2,664.63</u>	<u>100.0%</u>
6-9000 · Communication Expenses		
6-9005 · Website Expense	-501.00	16.5%
6-9010 · Publishing N & V's Expense	-3,442.06	76.26%
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	<u>-2,932.18</u>	<u>81.08%</u>
66900 · *Reconciliation Discrepancies	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u><u>-126,756.65</u></u>	<u><u>85.87%</u></u>

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through June 2024

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	212,171.53	141.55%
Other Income/Expense		
Other Income		
8-3000 · Operating Misc Income		
8-3010 · Operating Bank Account Interest	3,702.50	100.0%
8-3055 · Bad Debt Recovery		
Total 8-3000 · Operating Misc Income	<u>3,793.30</u>	<u>100.0%</u>
8-6000 · Reserve Account Income		
8-6010 · Working Capital Fund	204,326.39	100.0%
8-6015 · Reserve WC Acct Interest Income	25,545.64	100.0%
Total 8-6000 · Reserve Account Income	<u>229,872.03</u>	<u>100.0%</u>
Total Other Income	<u>233,665.33</u>	<u>100.0%</u>
Other Expense		
8-7000 · Repair/Replace Reserve Expense	206,150.85	100.0%
Total Other Expense	<u>206,150.85</u>	<u>100.0%</u>
Net Other Income	<u>27,514.48</u>	<u>100.0%</u>
Net Income	<u><u>239,686.01</u></u>	<u><u>146.93%</u></u>