

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

Ordinary Income/Expense	Jan - Sep 24	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,467,366.25	1,468,770.00	-1,403.75	99.9%
4-1025 · Homeowners Annual Assessment P2	0.04			
Total 4-1000 · Homeowners Annual Assessments	1,467,366.29	1,468,770.00	-1,403.71	99.9%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	53,570.91	47,003.81	6,567.10	113.97%
4-1255 · Associates Golf Only #2	909.00	909.00	0.00	100.0%
4-1260 · Associate Full Social for 2	9,409.82	5,552.00	3,857.82	169.49%
4-1260A · Associate Full Social w/Golf	816.00	816.00	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	3,800.33	2,619.00	1,181.33	145.11%
4-1270 · Associate Membership-Pool-Fit	6,081.25	5,775.00	306.25	105.3%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	74,587.31	62,674.81	11,912.50	119.01%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	4,634.08	4,008.00	626.08	115.62%
4-2060 · RV Space - Small	16,464.24	19,638.00	-3,173.76	83.84%
4-2070 · RV Space - Medium	39,815.48	41,950.00	-2,134.52	94.91%
4-2080 · RV Space - Large	30,524.44	28,686.00	1,838.44	106.41%
4-2081 · Storage Unit - Small	3,276.55	3,500.00	-223.45	93.62%
4-2082 · Storage Unit - Large	7,922.16	7,430.00	492.16	106.62%
4-2083 · Family Member RV Storage-Sm	0.00	0.00	0.00	0.0%
4-2084 · Family Member RV Storage-Med	0.00	0.00	0.00	0.0%
4-2085 · RV Cleaning Fee	3,651.71	4,680.00	-1,028.29	78.03%
4-2086 · Family Member RV Storage-Lg	1,005.16	461.70	543.46	217.71%
Total 4-2000 · Storage Fees	107,293.82	110,353.70	-3,059.88	97.23%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	10,270.50	6,960.00	3,310.50	147.57%
4-2115 · Associate - RV Space Small	1,777.50	1,422.00	355.50	125.0%

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4-2120 · Associate - RV Space - Medium	1,728.00	1,728.00	0.00	100.0%
4-2125 · Associate - RV Space - Large	2,559.43	2,700.00	-140.57	94.79%
4-2126 · Associate - Storage Unit-Small	0.00	0.00	0.00	0.0%
4-2127 · Associate - Storage Unit-Large	0.00	0.00	0.00	0.0%
4-2131 · Associate RV Security Deposit	0.00	0.00	0.00	0.0%
Total 4-2100 · Storage Fees - Associate	16,335.43	12,810.00	3,525.43	127.52%
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	4,596.00	2,900.00	1,696.00	158.48%
4-3055 · Facility Cleaning Fee	900.00	0.00	900.00	100.0%
Total 4-3000 · Rental Income	18,996.00	16,400.00	2,596.00	115.83%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	224.00	0.00	224.00	100.0%
4-4020 · FI-Health Fac/PoolGuest Income	1,368.87	0.00	1,368.87	100.0%
4-4050 · FI-Pickleball Guest Income	132.80	0.00	132.80	100.0%
4-4060 · FI-Misc Guest Fees	150.00	0.00	150.00	100.0%
Total 4-4000 · Guest Facility Usage Income	1,875.67	0.00	1,875.67	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	3,195.00	2,800.00	395.00	114.11%
4-4111 · Golf Cart Rental Income-9 Hole	1,405.00	0.00	1,405.00	100.0%
4-4115 · Golf Cart Registration-G Course	7,375.13	8,800.00	-1,424.87	83.81%
4-4116 · Golf Cart Registration-Grounds	430.00	500.00	-70.00	86.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,734.52	2,350.00	384.52	116.36%
4-4122 · Golf Clubs/Golf Bags	3,434.39	3,600.00	-165.61	95.4%
4-4123 · Clothes	7,080.44	6,200.00	880.44	114.2%
4-4124 · Shoes	3,099.80	2,850.00	249.80	108.77%
4-4125 · General Merchandise	2,932.44	1,500.00	1,432.44	195.5%
4-4126 · Drinks	2,264.75	1,625.00	639.75	139.37%

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4-4127 · Snacks	1,501.00	800.00	701.00	187.63%
4-4128 · Beer	11,080.22	10,000.00	1,080.22	110.8%
Total 4-4120 · ProShop Merchandise Income	34,127.56	28,925.00	5,202.56	117.99%
4-4130 · ProShop Gift Card Sale	401.30	0.00	401.30	100.0%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	0.00			
4-4152 · Green Fees - Guest	20,361.00	13,525.00	6,836.00	150.54%
4-4153 · Greens Fees - Oregon Trail	2,025.00	2,500.00	-475.00	81.0%
4-4154 · Punch Card	1,775.00	0.00	1,775.00	100.0%
Total 4-4150 · Golf Green Fees	24,161.00	16,025.00	8,136.00	150.77%
4-4180 · Sales Discounts	-2,905.64	-3,500.00	594.36	83.02%
Total 4-4100 · ProShop Income	68,189.35	53,550.00	14,639.35	127.34%
4-4200 · ProShop Income - Associate				
4-4265 · Associate - Merchandise	0.00			
Total 4-4200 · ProShop Income - Associate	0.00			
4-5000 · Publications Income				
4-5010 · News & Views	22,663.57	20,925.00	1,738.57	108.31%
4-5020 · SI-Directory	5.00	0.00	5.00	100.0%
Total 4-5000 · Publications Income	22,668.57	20,925.00	1,743.57	108.33%
4-6000 · Coffee Hour Income	5,294.30	0.00	5,294.30	100.0%
4-6500 · Activities Income				
4-6501 · Craft Fair Income	680.00	0.00	680.00	100.0%
4-6502 · Summer Concert Income	0.00	0.00	0.00	0.0%
4-6503 · Summer Picnic Income	0.00	0.00	0.00	0.0%
4-6504 · Vendor Fair Income	0.00	0.00	0.00	0.0%
4-6505 · Activities Income - Other	3,978.00			
Total 4-6500 · Activities Income	4,658.00	0.00	4,658.00	100.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	3,117.60	1,200.00	1,917.60	259.8%
4-7040 · Late Fee	6,333.28	1,875.00	4,458.28	337.78%

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4-7045 · Lien Fee	2,025.00	1,575.00	450.00	128.57%
4-7050 · Fines	3,483.75	0.00	3,483.75	100.0%
4-7055 · Returned Check Charges	79.00	0.00	79.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	15,038.63	4,650.00	10,388.63	323.41%
4-8000 · Other Misc. Income				
4-8020 · General Income	80.00			
4-8045 · Credit Card Surcharge	2,398.21	1,850.00	548.21	129.63%
4-8055 · Access Card/ Key Fobs	320.00	140.00	180.00	228.57%
Total 4-8000 · Other Misc. Income	2,798.21	1,990.00	808.21	140.61%
Total Income	1,805,101.58	1,752,123.51	52,978.07	103.02%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	6,866.17	2,325.00	4,541.17	295.32%
5-5030 · Drink Expense	1,300.04	375.00	925.04	346.68%
5-5040 · Snack Expense	1,123.06	240.00	883.06	467.94%
5-5050 · Purchase Discounts	-13.66	-266.50	252.84	5.13%
Total 50000 · Cost of Goods Sold	9,275.61	2,673.50	6,602.11	346.95%
Total COGS	9,275.61	2,673.50	6,602.11	346.95%
Gross Profit	1,795,825.97	1,749,450.01	46,375.96	102.65%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	472,625.41	642,718.00	-170,092.59	73.54%
5-1020 · Overtime Wages	45,866.34	10,000.00	35,866.34	458.66%
5-1025 · Payroll Taxes & W/C	55,478.15	72,194.50	-16,716.35	76.85%
5-1045 · SAIF Workers Comp	2,295.08	12,250.00	-9,954.92	18.74%
5-1085 · Outside Services - Payroll	42,596.66	37,500.00	5,096.66	113.59%
Total 5-1000 · Payroll Expenses	618,861.64	774,662.50	-155,800.86	79.89%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	25,650.91	42,187.50	-16,536.59	60.8%

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5-2025 · Vision Insurance	-23.36	749.50	-772.86	-3.12%
5-2030 · Life Ins	1,216.80	1,125.00	91.80	108.16%
5-2035 · Retirement Plan	2,694.77	4,124.50	-1,429.73	65.34%
5-2040 · Disability Insurance	5,757.18	2,999.50	2,757.68	191.94%
Total 5-2000 · Employee Benefits	35,296.30	51,186.00	-15,889.70	68.96%
6-0000 · ProShop				
6-0010 · Office Supplies	712.48	1,080.00	-367.52	65.97%
6-0020 · Golf Cart Expense	455.29	1,800.00	-1,344.71	25.29%
6-0030 · Printing/Copying Expenses	428.00	0.00	428.00	100.0%
Total 6-0000 · ProShop	1,595.77	2,880.00	-1,284.23	55.41%
6-1000 · Groundskeeping				
6-1010 · General Supplies	5,497.87	4,500.00	997.87	122.18%
6-1020 · Fuel/Oil	11,629.87	17,850.00	-6,220.13	65.15%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	26,727.32	36,000.00	-9,272.68	74.24%
6-1035 · Maintenance Agreement	486.00	2,390.00	-1,904.00	20.34%
6-1040 · Sand	5,372.97	9,800.00	-4,427.03	54.83%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK Maintenance Expense	210.00	1,750.00	-1,540.00	12.0%
6-1060 · GK Small Tools	10,992.14	4,150.00	6,842.14	264.87%
6-1065 · GK Safety Expense	1,841.20	1,900.00	-58.80	96.91%
6-1068 · Equipment Repairs	17,665.01	18,700.00	-1,034.99	94.47%
6-1075 · Irrigation Expense	9,296.13	5,000.00	4,296.13	185.92%
6-1080 · Trees	0.00	5,000.00	-5,000.00	0.0%
Total 6-1000 · Groundskeeping	89,718.51	107,040.00	-17,321.49	83.82%
6-2000 · Maintenance				
6-2010 · General Supplies	10,879.60	15,000.00	-4,120.40	72.53%
6-2015 · Equipment Repairs	9,598.58	17,000.00	-7,401.42	56.46%
6-2020 · Swimming Pool Maint./Repair	6,354.44	7,500.00	-1,145.56	84.73%
6-2025 · Equipment Rental	-1,798.53	750.00	-2,548.53	-239.8%

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6-2035 · Maintenance Agreement	7,917.18	11,100.00	-3,182.82	71.33%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	2,291.95	1,875.00	416.95	122.24%
6-2055 · Restaurant Maint/Repair	3,979.70	3,075.00	904.70	129.42%
6-2060 · Small Tools	835.22	4,125.00	-3,289.78	20.25%
6-2065 · Janitorial Supplies	7,097.31	12,375.00	-5,277.69	57.35%
6-2075 · Maintenance Expense	18,914.88	2,500.00	16,414.88	756.6%
6-2080 · Flooring Maintenance	766.45	5,000.00	-4,233.55	15.33%
Total 6-2000 · Maintenance	66,836.78	80,300.00	-13,463.22	83.23%
6-3000 · Utilities				
6-3010 · Telephone	9,875.96	11,925.00	-2,049.04	82.82%
6-3020 · Natural Gas	25,852.72	36,900.00	-11,047.28	70.06%
6-3030 · Electricity	53,754.30	42,700.00	11,054.30	125.89%
6-3040 · Water/Sewer	17,554.47	22,900.00	-5,345.53	76.66%
6-3050 · Garbage Disposal	10,205.41	13,400.00	-3,194.59	76.16%
6-3060 · Cable	2,224.04	605.00	1,619.04	367.61%
6-3070 · Security	16,030.19	12,600.00	3,430.19	127.22%
Total 6-3000 · Utilities	135,497.09	141,030.00	-5,532.91	96.08%
6-4000 · Taxes				
6-4020 · Real Property Tax	52,329.87	55,000.00	-2,670.13	95.15%
6-4030 · Income Tax Expense	19,926.59	5,000.00	14,926.59	398.53%
Total 6-4000 · Taxes	72,256.46	60,000.00	12,256.46	120.43%
6-5000 · Professional Services				
6-5010 · Liability Insurance	42,554.81	36,900.00	5,654.81	115.33%
6-5020 · Legal Services	22,649.26	20,500.00	2,149.26	110.48%
6-5030 · Accounting Services	16,170.50	0.00	16,170.50	100.0%
6-5035 · Offsite Services	10,575.10	6,650.00	3,925.10	159.02%
6-5040 · Professional Services	0.00	250.00	-250.00	0.0%
6-5045 · Marion County Recorder	1,758.22	1,425.00	333.22	123.38%
Total 6-5000 · Professional Services	93,707.89	65,725.00	27,982.89	142.58%

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6-6000 · Office Expense				
6-6001 · Small Equipment Lease	3,573.42	5,630.00	-2,056.58	63.47%
6-6005 · Website Expense	0.00			
6-6010 · Computer Maint./Support	20,783.20	15,884.00	4,899.20	130.84%
6-6015 · Software/Upgrades	534.90	472.50	62.40	113.21%
6-6020 · Office Supplies/Misc Supplies	4,070.00	3,300.00	770.00	123.33%
6-6021 · Office Printing/Copying Expense	1,582.00	4,200.00	-2,618.00	37.67%
6-6030 · Postage/Freight	4,058.12	1,560.00	2,498.12	260.14%
6-6090 · Bank Service Charges	1,749.69	2,500.00	-750.31	69.99%
6-6095 · Merchant Account Fees	9,626.68	9,550.00	76.68	100.8%
Total 6-6000 · Office Expense	<u>45,978.01</u>	<u>43,096.50</u>	<u>2,881.51</u>	<u>106.69%</u>
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	405.00	750.00	-345.00	54.0%
6-7020 · License Fees	3,860.10	2,600.00	1,260.10	148.47%
6-7030 · Dues & Subscriptions	1,230.91	2,120.00	-889.09	58.06%
6-7050 · Bad Debt Expense	2,069.10	500.00	1,569.10	413.82%
6-7060 · Misc. Business Expense	150.00			
6-7070 · Over/Short	65.63			
Total 6-7000 · Other Business Expense	<u>7,780.74</u>	<u>5,970.00</u>	<u>1,810.74</u>	<u>130.33%</u>
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,975.87	0.00	1,975.87	100.0%
6-8015 · Summer Concert Expenses	0.00	0.00	0.00	0.0%
6-8020 · Coffee Hour Expenses	2,494.02	0.00	2,494.02	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	<u>4,469.89</u>	<u>0.00</u>	<u>4,469.89</u>	<u>100.0%</u>
6-9000 · Communication Expenses				
6-9005 · Website Expense	706.44	600.00	106.44	117.74%
6-9010 · Publishing N & V's Expense	16,365.12	23,000.00	-6,634.88	71.15%
6-9030 · Printing/Copying Expenses	460.98	600.00	-139.02	76.83%
6-9040 · Marketing	229.04	0.00	229.04	100.0%

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6-9070 · Communication Expenses-Other	764.45			
Total 6-9000 · Communication Expenses	18,526.03	24,200.00	-5,673.97	76.55%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	1,190,525.11	1,356,090.00	-165,564.89	87.79%
Net Ordinary Income	605,300.86	393,360.01	211,940.85	153.88%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	4,675.53	0.00	4,675.53	100.0%
8-3055 · Bad Debt Recovery	90.80			
Total 8-3000 · Operating Misc Income	4,766.33	0.00	4,766.33	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	345,989.39	0.00	345,989.39	100.0%
8-6015 · Reserve WC Acct Interest Income	46,324.06	0.00	46,324.06	100.0%
Total 8-6000 · Reserve Account Income	392,313.45	0.00	392,313.45	100.0%
Total Other Income	397,079.78	0.00	397,079.78	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	238,522.30	0.00	238,522.30	100.0%
Total Other Expense	238,522.30	0.00	238,522.30	100.0%
Net Other Income	158,557.48	0.00	158,557.48	100.0%
Net Income	763,858.34	393,360.01	370,498.33	194.19%