

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

Ordinary Income/Expense	Oct 24	Budget	\$ Over Budget
Income			
4-1000 · Homeowners Annual Assessments			
4-1010 · Homeowners Annual Assessment P1	16,406.99	17,770.00	-1,363.01
Total 4-1000 · Homeowners Annual Assessments	16,406.99	17,770.00	-1,363.01
4-1200 · Associates Membership Dues			
4-1250 · Associates Golf Only	-89.69	0.00	-89.69
4-1255 · Associates Golf Only #2	0.00	0.00	0.00
4-1260 · Associate Full Social for 2	199.50	0.00	199.50
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00
4-1265 · Associate Twilight/Wknd/Holiday	0.00	0.00	0.00
4-1270 · Associate Membership-Pool-Fit	0.00	0.00	0.00
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00
Total 4-1200 · Associates Membership Dues	109.81	0.00	109.81
4-2000 · Storage Fees			
4-2050 · Golf Cart Storage	125.25	0.00	125.25
4-2060 · RV Space - Small	410.44	390.00	20.44
4-2070 · RV Space - Medium	775.65	525.00	250.65
4-2080 · RV Space - Large	351.24	261.00	90.24
4-2081 · Storage Unit - Small	68.78	70.00	-1.22
4-2082 · Storage Unit - Large	392.71	420.00	-27.29
4-2083 · Family Member RV Storage-Sm	0.00	0.00	0.00
4-2084 · Family Member RV Storage-Med	0.00	0.00	0.00
4-2085 · RV Cleaning Fee	493.56	440.00	53.56
4-2086 · Family Member RV Storage-Lg	76.95	76.95	0.00
Total 4-2000 · Storage Fees	2,694.58	2,182.95	511.63
4-2100 · Storage Fees - Associate			
4-2110 · Associate - Golf Car Storage	0.00	0.00	0.00
4-2115 · Associate - RV Space Small	0.00	0.00	0.00
4-2120 · Associate - RV Space - Medium	0.00	0.00	0.00
4-2125 · Associate - RV Space - Large	0.00	0.00	0.00
4-2126 · Associate - Storage Unit-Small	0.00	0.00	0.00
4-2127 · Associate - Storage Unit-Large	0.00	0.00	0.00
4-2131 · Associate RV Security Deposit	0.00	0.00	0.00
Total 4-2100 · Storage Fees - Associate	0.00	0.00	0.00
4-3000 · Rental Income			
4-3020 · Rent-Restaurant	500.00	500.00	0.00
4-3040 · Rent-Restaurant Utilities	1,000.00	1,000.00	0.00
4-3050 · Rent-Facility Rentals	-175.00	500.00	-675.00
4-3055 · Facility Cleaning Fee	-200.00	0.00	-200.00
Total 4-3000 · Rental Income	1,125.00	2,000.00	-875.00
4-4000 · Guest Facility Usage Income			

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

	Oct 24	Budget	\$ Over Budget
4-4010 · FI-Billiards Guest Income	14.00	0.00	14.00
4-4020 · FI-Health Fac/PoolGuest Income	93.00	0.00	93.00
4-4050 · FI-Pickleball Guest Income	12.00	0.00	12.00
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00
Total 4-4000 · Guest Facility Usage Income	119.00	0.00	119.00
4-4100 · ProShop Income			
4-4110 · Golf Cart Rental Income-18 Hole	325.00	100.00	225.00
4-4111 · Golf Cart Rental Income-9 Hole	120.00	0.00	120.00
4-4115 · Golf Cart Registration-G Course	46.75	200.00	-153.25
4-4116 · Golf Cart Registration-Grounds	0.00	0.00	0.00
4-4120 · ProShop Merchandise Income			
4-4121 · Golf Balls	389.00	400.00	-11.00
4-4122 · Golf Clubs/Golf Bags	395.10	500.00	-104.90
4-4123 · Clothes	2,570.85	750.00	1,820.85
4-4124 · Shoes	422.05	950.00	-527.95
4-4125 · General Merchandise	793.55	300.00	493.55
4-4126 · Drinks	378.50	200.00	178.50
4-4127 · Snacks	204.00	100.00	104.00
4-4128 · Beer	1,592.00	1,300.00	292.00
Total 4-4120 · ProShop Merchandise Income	6,745.05	4,500.00	2,245.05
4-4130 · ProShop Gift Card Sale	0.00	0.00	0.00
4-4150 · Golf Green Fees			
4-4152 · Green Fees - Guest	1,967.00	750.00	1,217.00
4-4153 · Greens Fees - Oregon Trail	125.00	0.00	125.00
4-4154 · Punch Card	200.00	0.00	200.00
Total 4-4150 · Golf Green Fees	2,292.00	750.00	1,542.00
4-4180 · Sales Discounts	-1,100.01	-650.00	-450.01
Total 4-4100 · ProShop Income	8,428.79	4,900.00	3,528.79
4-5000 · Publications Income			
4-5010 · News & Views	2,554.10	2,325.00	229.10
4-5020 · SI-Directory	0.00	0.00	0.00
Total 4-5000 · Publications Income	2,554.10	2,325.00	229.10
4-6000 · Coffee Hour Income	605.00	0.00	605.00
4-6500 · Activities Income			
4-6501 · Craft Fair Income	459.84	0.00	459.84
4-6502 · Summer Concert Income	0.00	0.00	0.00
4-6503 · Summer Picnic Income	0.00	0.00	0.00
4-6504 · Vendor Fair Income	0.00	0.00	0.00
Total 4-6500 · Activities Income	459.84	0.00	459.84
4-7000 · Interest Charges/Fines/Fees			
4-7010 · Past Due Balance Interest Fees	112.14	0.00	112.14
4-7040 · Late Fee	372.35	200.00	172.35

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

	Oct 24	Budget	\$ Over Budget
4-7045 · Lien Fee	0.00	0.00	0.00
4-7050 · Fines	0.00	0.00	0.00
4-7055 · Returned Check Charges	0.00	0.00	0.00
Total 4-7000 · Interest Charges/Fines/Fees	484.49	200.00	284.49
4-8000 · Other Misc. Income			
4-8045 · Credit Card Surcharge	39.29	10.00	29.29
4-8050 · Property Tax Discount	2,680.00		
4-8055 · Access Card/ Key Fobs	40.00	40.00	0.00
Total 4-8000 · Other Misc. Income	2,759.29	50.00	2,709.29
Total Income	35,746.89	29,427.95	6,318.94
Cost of Goods Sold			
50000 · Cost of Goods Sold			
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00
5-5020 · Beer Expense	850.87	300.00	550.87
5-5030 · Drink Expense	115.40	35.00	80.40
5-5040 · Snack Expense	104.65	30.00	74.65
5-5050 · Purchase Discounts	-42.03	-47.25	5.22
Total 50000 · Cost of Goods Sold	1,028.89	317.75	711.14
Total COGS	1,028.89	317.75	711.14
Gross Profit	34,718.00	29,110.20	5,607.80
Expense			
5-1000 · Payroll Expenses			
5-1010 · Salaries & Wages	49,243.52	68,022.00	-18,778.48
5-1020 · Overtime Wages	6,527.11	0.00	6,527.11
5-1025 · Payroll Taxes & W/C	5,477.68	7,219.50	-1,741.82
5-1045 · SAIF Workers Comp	-167.75	1,750.00	-1,917.75
5-1085 · Outside Services - Payroll	0.00	0.00	0.00
Total 5-1000 · Payroll Expenses	61,080.56	76,991.50	-15,910.94
5-2000 · Employee Benefits			
5-2020 · Medical/Dental Insurance	2,001.95	4,687.50	-2,685.55
5-2025 · Vision Insurance	2.97	83.50	-80.53
5-2030 · Life Ins	324.24	125.00	199.24
5-2035 · Retirement Plan	199.38	458.50	-259.12
5-2040 · Disability Insurance	686.44	333.50	352.94
Total 5-2000 · Employee Benefits	3,214.98	5,688.00	-2,473.02
6-0000 · ProShop			
6-0010 · Office Supplies	40.23	120.00	-79.77
6-0020 · Golf Cart Expense	0.00	200.00	-200.00
6-0030 · Printing/Copying Expenses	998.00	0.00	998.00
Total 6-0000 · ProShop	1,038.23	320.00	718.23
6-1000 · Groundskeeping			
6-1010 · General Supplies	1,379.16	500.00	879.16

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

	Oct 24	Budget	\$ Over Budget
6-1020 · Fuel/Oil	0.00	0.00	0.00
6-1025 · Equipment Rental	400.00	0.00	400.00
6-1030 · Fertilizer/Sprays	3,301.80	3,500.00	-198.20
6-1035 · Maintenance Agreement	1,132.22	170.00	962.22
6-1040 · Sand	807.62	1,000.00	-192.38
6-1050 · Gravel	0.00	0.00	0.00
6-1055 · GK Maintenance Expense	0.00	0.00	0.00
6-1060 · GK Small Tools	-4,822.33	450.00	-5,272.33
6-1065 · GK Safety Expense	1,630.48	200.00	1,430.48
6-1068 · Equipment Repairs	5,780.51	2,150.00	3,630.51
6-1075 · Irrigation Expense	4,948.11	0.00	4,948.11
6-1080 · Trees	0.00	0.00	0.00
Total 6-1000 · Groundskeeping	14,557.57	7,970.00	6,587.57
6-2000 · Maintenance			
6-2010 · General Supplies	-756.63	1,650.00	-2,406.63
6-2015 · Equipment Repairs	253.52	1,000.00	-746.48
6-2020 · Swimming Pool Maint./Repair	171.00	825.00	-654.00
6-2025 · Equipment Rental	0.00	0.00	0.00
6-2035 · Maintenance Agreement	675.00	700.00	-25.00
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00
6-2050 · Safety or Medical Supplies	1,117.16	200.00	917.16
6-2055 · Restaurant Maint/Repair	1,029.26	1,475.00	-445.74
6-2060 · Small Tools	44.94	450.00	-405.06
6-2065 · Janitorial Supplies	656.21	1,375.00	-718.79
6-2075 · Maintenance Expense	-13,717.63	0.00	-13,717.63
6-2080 · Flooring Maintenance	685.00	1,000.00	-315.00
Total 6-2000 · Maintenance	-9,842.17	8,675.00	-18,517.17
6-3000 · Utilities			
6-3010 · Telephone	1,080.73	1,325.00	-244.27
6-3020 · Natural Gas	2,112.12	3,000.00	-887.88
6-3030 · Electricity	7,369.19	4,800.00	2,569.19
6-3040 · Water/Sewer	1,925.60	2,000.00	-74.40
6-3050 · Garbage Disposal	1,436.95	1,300.00	136.95
6-3060 · Cable	254.99	65.00	189.99
6-3070 · Security	-3,312.00	0.00	-3,312.00
Total 6-3000 · Utilities	10,867.58	12,490.00	-1,622.42
6-4000 · Taxes			
6-4020 · Real Property Tax	89,333.50	35,000.00	54,333.50
6-4030 · Income Tax Expense	0.00	0.00	0.00
Total 6-4000 · Taxes	89,333.50	35,000.00	54,333.50
6-5000 · Professional Services			

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

	Oct 24	Budget	\$ Over Budget
6-5010 · Liability Insurance	4,473.75	4,100.00	373.75
6-5020 · Legal Services	6,481.00	5,000.00	1,481.00
6-5030 · Accounting Services	0.00	0.00	0.00
6-5035 · Offsite Services	591.91	750.00	-158.09
6-5040 · Professional Services	0.00	250.00	-250.00
6-5045 · Marion County Recorder	0.00	0.00	0.00
Total 6-5000 · Professional Services	11,546.66	10,100.00	1,446.66
6-6000 · Office Expense			
6-6001 · Small Equipment Lease	589.79	510.00	79.79
6-6010 · Computer Maint./Support	1,937.95	1,972.00	-34.05
6-6015 · Software/Upgrades	1,156.99	97.50	1,059.49
6-6020 · Office Supplies/Misc Supplies	314.62	300.00	14.62
6-6021 · Office Printing/Copying Expense	50.35	200.00	-149.65
6-6030 · Postage/Freight	46.47	50.00	-3.53
6-6090 · Bank Service Charges	194.00	100.00	94.00
6-6095 · Merchant Account Fees	994.19	1,050.00	-55.81
Total 6-6000 · Office Expense	5,284.36	4,279.50	1,004.86
6-7000 · Other Business Expense			
6-7017 · Education/Classes/Conf	0.00	750.00	-750.00
6-7020 · License Fees	1,680.00	800.00	880.00
6-7030 · Dues & Subscriptions	194.99	220.00	-25.01
6-7050 · Bad Debt Expense	0.00	0.00	0.00
Total 6-7000 · Other Business Expense	1,874.99	1,770.00	104.99
6-8000 · Event Expenses			
6-8010 · Activities Expense	5,009.45	0.00	5,009.45
6-8015 · Summer Concert Expenses	0.00	0.00	0.00
6-8020 · Coffee Hour Expenses	805.95	0.00	805.95
6-8040 · Other Event Expenses	0.00	0.00	0.00
Total 6-8000 · Event Expenses	5,815.40	0.00	5,815.40
6-9000 · Communication Expenses			
6-9005 · Website Expense	0.00	0.00	0.00
6-9010 · Publishing N & V's Expense	2,653.59	2,000.00	653.59
6-9030 · Printing/Copying Expenses	123.34	0.00	123.34
6-9040 · Marketing	402.99	0.00	402.99
Total 6-9000 · Communication Expenses	3,179.92	2,000.00	1,179.92
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00
Total Expense	197,951.58	165,284.00	32,667.58
Net Ordinary Income	-163,233.58	-136,173.80	-27,059.78
Other Income/Expense			\$54k was to pay!
Other Income			
8-3000 · Operating Misc Income			
8-3010 · Operating Bank Account Interest	275.78	0.00	275.78

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

October 2024

	<u>Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 8-3000 · Operating Misc Income	275.78	0.00	275.78
8-6000 · Reserve Account Income			
8-6010 · Working Capital Fund	7,225.09	0.00	7,225.09
8-6015 · Reserve WC Acct Interest Income	1,918.25	0.00	1,918.25
Total 8-6000 · Reserve Account Income	<u>9,143.34</u>	<u>0.00</u>	<u>9,143.34</u>
Total Other Income	9,419.12	0.00	9,419.12
Other Expense			
8-7000 · Repair/Replace Reserve Expense	49,751.84	0.00	49,751.84
Total Other Expense	<u>49,751.84</u>	<u>0.00</u>	<u>49,751.84</u>
Net Other Income	-40,332.72	0.00	-40,332.72
Net Income	<u><u>-203,566.30</u></u>	<u><u>-136,173.80</u></u>	<u><u>-67,392.50</u></u>

Woodburn Estates & Golf Profit & Loss Budget vs. Actual October 2024

	% of Budget
Ordinary Income/Expense	
Income	
4-1000 · Homeowners Annual Assessments	
4-1010 · Homeowners Annual Assessment P1	92.33%
Total 4-1000 · Homeowners Annual Assessments	92.33%
4-1200 · Associates Membership Dues	
4-1250 · Associates Golf Only	100.0%
4-1255 · Associates Golf Only #2	0.0%
4-1260 · Associate Full Social for 2	100.0%
4-1260A · Associate Full Social w/Golf	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	0.0%
4-1270 · Associate Membership-Pool-Fit	0.0%
4-1275 · Associate-Mini Social-NO POOL	0.0%
Total 4-1200 · Associates Membership Dues	100.0%
4-2000 · Storage Fees	
4-2050 · Golf Cart Storage	100.0%
4-2060 · RV Space - Small	105.24%
4-2070 · RV Space - Medium	147.74%
4-2080 · RV Space - Large	134.58%
4-2081 · Storage Unit - Small	98.26%
4-2082 · Storage Unit - Large	93.5%
4-2083 · Family Member RV Storage-Sm	0.0%
4-2084 · Family Member RV Storage-Med	0.0%
4-2085 · RV Cleaning Fee	112.17%
4-2086 · Family Member RV Storage-Lg	100.0%
Total 4-2000 · Storage Fees	123.44%
4-2100 · Storage Fees - Associate	
4-2110 · Associate - Golf Car Storage	0.0%
4-2115 · Associate - RV Space Small	0.0%
4-2120 · Associate - RV Space - Medium	0.0%
4-2125 · Associate - RV Space - Large	0.0%
4-2126 · Associate - Storage Unit-Small	0.0%
4-2127 · Associate - Storage Unit-Large	0.0%
4-2131 · Associate RV Security Deposit	0.0%
Total 4-2100 · Storage Fees - Associate	0.0%
4-3000 · Rental Income	
4-3020 · Rent-Restaurant	100.0%
4-3040 · Rent-Restaurant Utilities	100.0%
4-3050 · Rent-Facility Rentals	-35.0%
4-3055 · Facility Cleaning Fee	100.0%
Total 4-3000 · Rental Income	56.25%
4-4000 · Guest Facility Usage Income	

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	% of Budget
4-4010 · FI-Billiards Guest Income	100.0%
4-4020 · FI-Health Fac/PoolGuest Income	100.0%
4-4050 · FI-Pickleball Guest Income	100.0%
4-4060 · FI-Misc Guest Fees	0.0%
Total 4-4000 · Guest Facility Usage Income	100.0%
4-4100 · ProShop Income	
4-4110 · Golf Cart Rental Income-18 Hole	325.0%
4-4111 · Golf Cart Rental Income-9 Hole	100.0%
4-4115 · Golf Cart Registration-G Course	23.38%
4-4116 · Golf Cart Registration-Grounds	0.0%
4-4120 · ProShop Merchandise Income	
4-4121 · Golf Balls	97.25%
4-4122 · Golf Clubs/Golf Bags	79.02%
4-4123 · Clothes	342.78%
4-4124 · Shoes	44.43%
4-4125 · General Merchandise	264.52%
4-4126 · Drinks	189.25%
4-4127 · Snacks	204.0%
4-4128 · Beer	122.46%
Total 4-4120 · ProShop Merchandise Income	149.89%
4-4130 · ProShop Gift Card Sale	0.0%
4-4150 · Golf Green Fees	
4-4152 · Green Fees - Guest	262.27%
4-4153 · Greens Fees - Oregon Trail	100.0%
4-4154 · Punch Card	100.0%
Total 4-4150 · Golf Green Fees	305.6%
4-4180 · Sales Discounts	169.23%
Total 4-4100 · ProShop Income	172.02%
4-5000 · Publications Income	
4-5010 · News & Views	109.85%
4-5020 · SI-Directory	0.0%
Total 4-5000 · Publications Income	109.85%
4-6000 · Coffee Hour Income	100.0%
4-6500 · Activities Income	
4-6501 · Craft Fair Income	100.0%
4-6502 · Summer Concert Income	0.0%
4-6503 · Summer Picnic Income	0.0%
4-6504 · Vendor Fair Income	0.0%
Total 4-6500 · Activities Income	100.0%
4-7000 · Interest Charges/Fines/Fees	
4-7010 · Past Due Balance Interest Fees	100.0%
4-7040 · Late Fee	186.18%

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	% of Budget
4-7045 · Lien Fee	0.0%
4-7050 · Fines	0.0%
4-7055 · Returned Check Charges	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	242.25%
4-8000 · Other Misc. Income	
4-8045 · Credit Card Surcharge	392.9%
4-8050 · Property Tax Discount	
4-8055 · Access Card/ Key Fobs	100.0%
Total 4-8000 · Other Misc. Income	5,518.58%
Total Income	121.47%
Cost of Goods Sold	
50000 · Cost of Goods Sold	
5-5010 · ProShop Inventory Expense	0.0%
5-5020 · Beer Expense	283.62%
5-5030 · Drink Expense	329.71%
5-5040 · Snack Expense	348.83%
5-5050 · Purchase Discounts	88.95%
Total 50000 · Cost of Goods Sold	323.81%
Total COGS	323.81%
Gross Profit	119.26%
Expense	
5-1000 · Payroll Expenses	
5-1010 · Salaries & Wages	72.39%
5-1020 · Overtime Wages	100.0%
5-1025 · Payroll Taxes & W/C	75.87%
5-1045 · SAIF Workers Comp	-9.59%
5-1085 · Outside Services - Payroll	0.0%
Total 5-1000 · Payroll Expenses	79.33%
5-2000 · Employee Benefits	
5-2020 · Medical/Dental Insurance	42.71%
5-2025 · Vision Insurance	3.56%
5-2030 · Life Ins	259.39%
5-2035 · Retirement Plan	43.49%
5-2040 · Disability Insurance	205.83%
Total 5-2000 · Employee Benefits	56.52%
6-0000 · ProShop	
6-0010 · Office Supplies	33.53%
6-0020 · Golf Cart Expense	0.0%
6-0030 · Printing/Copying Expenses	100.0%
Total 6-0000 · ProShop	324.45%
6-1000 · Groundskeeping	
6-1010 · General Supplies	275.83%

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	% of Budget
6-1020 · Fuel/Oil	0.0%
6-1025 · Equipment Rental	100.0%
6-1030 · Fertilizer/Sprays	94.34%
6-1035 · Maintenance Agreement	666.01%
6-1040 · Sand	80.76%
6-1050 · Gravel	0.0%
6-1055 · GK Maintenance Expense	0.0%
6-1060 · GK Small Tools	-1,071.63%
6-1065 · GK Safety Expense	815.24%
6-1068 · Equipment Repairs	268.86%
6-1075 · Irrigation Expense	100.0%
6-1080 · Trees	0.0%
Total 6-1000 · Groundskeeping	182.66%
6-2000 · Maintenance	
6-2010 · General Supplies	-45.86%
6-2015 · Equipment Repairs	25.35%
6-2020 · Swimming Pool Maint./Repair	20.73%
6-2025 · Equipment Rental	0.0%
6-2035 · Maintenance Agreement	96.43%
6-2045 · Facility Remodel/Repairs	0.0%
6-2050 · Safety or Medical Supplies	558.58%
6-2055 · Restaurant Maint/Repair	69.78%
6-2060 · Small Tools	9.99%
6-2065 · Janitorial Supplies	47.72%
6-2075 · Maintenance Expense	100.0%
6-2080 · Flooring Maintenance	68.5%
Total 6-2000 · Maintenance	-113.45%
6-3000 · Utilities	
6-3010 · Telephone	81.57%
6-3020 · Natural Gas	70.4%
6-3030 · Electricity	153.53%
6-3040 · Water/Sewer	96.28%
6-3050 · Garbage Disposal	110.54%
6-3060 · Cable	392.29%
6-3070 · Security	100.0%
Total 6-3000 · Utilities	87.01%
6-4000 · Taxes	
6-4020 · Real Property Tax	255.24%
6-4030 · Income Tax Expense	0.0%
Total 6-4000 · Taxes	255.24%
6-5000 · Professional Services	

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	% of Budget
6-5010 · Liability Insurance	109.12%
6-5020 · Legal Services	129.62%
6-5030 · Accounting Services	0.0%
6-5035 · Offsite Services	78.92%
6-5040 · Professional Services	0.0%
6-5045 · Marion County Recorder	0.0%
Total 6-5000 · Professional Services	114.32%
6-6000 · Office Expense	
6-6001 · Small Equipment Lease	115.65%
6-6010 · Computer Maint./Support	98.27%
6-6015 · Software/Upgrades	1,186.66%
6-6020 · Office Supplies/Misc Supplies	104.87%
6-6021 · Office Printing/Copying Expense	25.18%
6-6030 · Postage/Freight	92.94%
6-6090 · Bank Service Charges	194.0%
6-6095 · Merchant Account Fees	94.69%
Total 6-6000 · Office Expense	123.48%
6-7000 · Other Business Expense	
6-7017 · Education/Classes/Conf	0.0%
6-7020 · License Fees	210.0%
6-7030 · Dues & Subscriptions	88.63%
6-7050 · Bad Debt Expense	0.0%
Total 6-7000 · Other Business Expense	105.93%
6-8000 · Event Expenses	
6-8010 · Activities Expense	100.0%
6-8015 · Summer Concert Expenses	0.0%
6-8020 · Coffee Hour Expenses	100.0%
6-8040 · Other Event Expenses	0.0%
Total 6-8000 · Event Expenses	100.0%
6-9000 · Communication Expenses	
6-9005 · Website Expense	0.0%
6-9010 · Publishing N & V's Expense	132.68%
6-9030 · Printing/Copying Expenses	100.0%
6-9040 · Marketing	100.0%
Total 6-9000 · Communication Expenses	159.0%
66900 · *Reconciliation Discrepancies	0.0%
Total Expense	119.77%
Net Ordinary Income	119.87%
Other Income/Expense	<i>property taxes</i>
Other Income	
8-3000 · Operating Misc Income	
8-3010 · Operating Bank Account Interest	100.0%

Woodburn Estates & Golf
Profit & Loss Budget vs. Actual
October 2024

	<u>% of Budget</u>
Total 8-3000 · Operating Misc Income	100.0%
8-6000 · Reserve Account Income	
8-6010 · Working Capital Fund	100.0%
8-6015 · Reserve WC Acct Interest Income	100.0%
Total 8-6000 · Reserve Account Income	<u>100.0%</u>
Total Other Income	100.0%
Other Expense	
8-7000 · Repair/Replace Reserve Expense	100.0%
Total Other Expense	<u>100.0%</u>
Net Other Income	100.0%
Net Income	<u><u>149.49%</u></u>

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

October 2024

Ordinary Income/Expense

Income

4-1000 · Homeowners Annual Assessments

4-1010 · Homeowners Annual Assessment P1

Total 4-1000 · Homeowners Annual Assessments

4-1200 · Associates Membership Dues

4-1250 · Associates Golf Only

Assoc member has to stop golf, per doc's note

4-1255 · Associates Golf Only #2

4-1260 · Associate Full Social for 2

1 new membership

4-1260A · Associate Full Social w/Golf

4-1265 · Associate Twilight/Wknd/Holiday

4-1270 · Associate Membership-Pool-Fit

4-1275 · Associate-Mini Social-NO POOL

Total 4-1200 · Associates Membership Dues

4-2000 · Storage Fees

4-2050 · Golf Cart Storage

1 new rental

4-2060 · RV Space - Small

4-2070 · RV Space - Medium

past due rent fees were caught up

4-2080 · RV Space - Large

1 new rental

4-2081 · Storage Unit - Small

4-2082 · Storage Unit - Large

4-2083 · Family Member RV Storage-Sm

4-2084 · Family Member RV Storage-Med

4-2085 · RV Cleaning Fee

4-2086 · Family Member RV Storage-Lg

Total 4-2000 · Storage Fees

4-2100 · Storage Fees - Associate

4-2110 · Associate - Golf Car Storage

4-2115 · Associate - RV Space Small

4-2120 · Associate - RV Space - Medium

4-2125 · Associate - RV Space - Large

4-2126 · Associate - Storage Unit-Small

4-2127 · Associate - Storage Unit-Large

4-2131 · Associate RV Security Deposit

Total 4-2100 · Storage Fees - Associate

4-3000 · Rental Income

4-3020 · Rent-Restaurant

4-3040 · Rent-Restaurant Utilities

4-3050 · Rent-Facility Rentals

4-3055 · Facility Cleaning Fee

Total 4-3000 · Rental Income

4-4000 · Guest Facility Usage Income

Woodburn Estates & Golf
Profit & Loss Budget vs. Actual
October 2024

- 4-4010 · FI-Billiards Guest Income
- 4-4020 · FI-Health Fac/PoolGuest Income
- 4-4050 · FI-Pickleball Guest Income
- 4-4060 · FI-Misc Guest Fees
- Total 4-4000 · Guest Facility Usage Income
- 4-4100 · ProShop Income
 - 4-4110 · Golf Cart Rental Income-18 Hole
 - 4-4111 · Golf Cart Rental Income-9 Hole
 - 4-4115 · Golf Cart Registration-G Course
 - 4-4116 · Golf Cart Registration-Grounds
 - 4-4120 · ProShop Merchandise Income
 - 4-4121 · Golf Balls
 - 4-4122 · Golf Clubs/Golf Bags
 - 4-4123 · Clothes
 - 4-4124 · Shoes
 - 4-4125 · General Merchandise
 - 4-4126 · Drinks
 - 4-4127 · Snacks
 - 4-4128 · Beer
 - Total 4-4120 · ProShop Merchandise Income
 - 4-4130 · ProShop Gift Card Sale
 - 4-4150 · Golf Green Fees
 - 4-4152 · Green Fees - Guest
 - 4-4153 · Greens Fees - Oregon Trail
 - 4-4154 · Punch Card
 - Total 4-4150 · Golf Green Fees
 - 4-4180 · Sales Discounts
- Total 4-4100 · ProShop Income
- 4-5000 · Publications Income
 - 4-5010 · News & Views
 - 4-5020 · SI-Directory
- Total 4-5000 · Publications Income
- 4-6000 · Coffee Hour Income
- 4-6500 · Activities Income
 - 4-6501 · Craft Fair Income
 - 4-6502 · Summer Concert Income
 - 4-6503 · Summer Picnic Income
 - 4-6504 · Vendor Fair Income
- Total 4-6500 · Activities Income
- 4-7000 · Interest Charges/Fines/Fees
 - 4-7010 · Past Due Balance Interest Fees
 - 4-7040 · Late Fee

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

October 2024

4-7045 · Lien Fee	
4-7050 · Fines	
4-7055 · Returned Check Charges	
Total 4-7000 · Interest Charges/Fines/Fees	
4-8000 · Other Misc. Income	
4-8045 · Credit Card Surcharge	
4-8050 · Property Tax Discount	
4-8055 · Access Card/ Key Fobs	
Total 4-8000 · Other Misc. Income	
Total Income	
Cost of Goods Sold	
50000 · Cost of Goods Sold	
5-5010 · ProShop Inventory Expense	
5-5020 · Beer Expense	
5-5030 · Drink Expense	
5-5040 · Snack Expense	
5-5050 · Purchase Discounts	
Total 50000 · Cost of Goods Sold	
Total COGS	
Gross Profit	
Expense	
5-1000 · Payroll Expenses	
5-1010 · Salaries & Wages	
5-1020 · Overtime Wages	<i>punching & sanding project/tree project</i>
5-1025 · Payroll Taxes & W/C	
5-1045 · SAIF Workers Comp	<i>rec'd \$1k rebate on 2023-2024 premiums</i>
5-1085 · Outside Services - Payroll	
Total 5-1000 · Payroll Expenses	
5-2000 · Employee Benefits	
5-2020 · Medical/Dental Insurance	
5-2025 · Vision Insurance	
5-2030 · Life Ins	
5-2035 · Retirement Plan	
5-2040 · Disability Insurance	
Total 5-2000 · Employee Benefits	
6-0000 · ProShop	
6-0010 · Office Supplies	
6-0020 · Golf Cart Expense	
6-0030 · Printing/Copying Expenses	<i>2025 golf cart stickers & bag tags</i>
Total 6-0000 · ProShop	
6-1000 · Groundskeeping	
6-1010 · General Supplies	<i>tarps, marking paint, filters for sprayers...</i>

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

October 2024

6-1020 · Fuel/Oil	
6-1025 · Equipment Rental	<i>dump truck rental during projects</i>
6-1030 · Fertilizer/Sprays	
6-1035 · Maintenance Agreement	<i>Toro service contract dn pymt + 2 mos installments</i>
6-1040 · Sand	
6-1050 · Gravel	
6-1055 · GK Maintenance Expense	
6-1060 · GK Small Tools	<i>CR due to reimbursements from Reserves</i>
6-1065 · GK Safety Expense	<i>rain gear, work gloves, respirator cartridges...</i>
6-1068 · Equipment Repairs	<i>\$3532.36 to be transferred from Reserves irrigation repair & service agreement -- CAN ANY OF THIS COME FROM RESERVES??</i>
6-1075 · Irrigation Expense	
6-1080 · Trees	
Total 6-1000 · Groundskeeping	
6-2000 · Maintenance	
6-2010 · General Supplies	<i>CR due to reimburse from Reserves</i>
6-2015 · Equipment Repairs	
6-2020 · Swimming Pool Maint./Repair	
6-2025 · Equipment Rental	
6-2035 · Maintenance Agreement	
6-2045 · Facility Remodel/Repairs	
6-2050 · Safety or Medical Supplies	<i>safety cones, rain gear for staff...</i>
6-2055 · Restaurant Maint/Repair	<i>\$1975 to be transferred from Reserves</i>
6-2060 · Small Tools	
6-2065 · Janitorial Supplies	
6-2075 · Maintenance Expense	<i>CR due to reimburse from Reserves</i>
6-2080 · Flooring Maintenance	
Total 6-2000 · Maintenance	
6-3000 · Utilities	
6-3010 · Telephone	
6-3020 · Natural Gas	
6-3030 · Electricity	<i>higher usage & higher costs</i>
6-3040 · Water/Sewer	
6-3050 · Garbage Disposal	
6-3060 · Cable	
6-3070 · Security	<i>CR due to reimburse from Reserves</i>
Total 6-3000 · Utilities	
6-4000 · Taxes	
6-4020 · Real Property Tax	<i>pd all property taxes in full</i>
6-4030 · Income Tax Expense	
Total 6-4000 · Taxes	
6-5000 · Professional Services	

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

October 2024

6-5010 · Liability Insurance	<i>premium increased with renewal in October</i>
6-5020 · Legal Services	<i>Rules & SOP revisions, editor position questions</i>
6-5030 · Accounting Services	
6-5035 · Offsite Services	
6-5040 · Professional Services	
6-5045 · Marion County Recorder	
Total 6-5000 · Professional Services	
6-6000 · Office Expense	
6-6001 · Small Equipment Lease	
6-6010 · Computer Maint./Support	
6-6015 · Software/Upgrades	<i>ACT! & DropBox annual renewals</i>
6-6020 · Office Supplies/Misc Supplies	
6-6021 · Office Printing/Copying Expense	
6-6030 · Postage/Freight	
6-6090 · Bank Service Charges	
6-6095 · Merchant Account Fees	
Total 6-6000 · Office Expense	
6-7000 · Other Business Expense	
6-7017 · Education/Classes/Conf	
6-7020 · License Fees	<i>permits for tree project</i>
6-7030 · Dues & Subscriptions	
6-7050 · Bad Debt Expense	
Total 6-7000 · Other Business Expense	
6-8000 · Event Expenses	
6-8010 · Activities Expense	<i>AV equipment...costs transf from Activities acct</i>
6-8015 · Summer Concert Expenses	
6-8020 · Coffee Hour Expenses	
6-8040 · Other Event Expenses	
Total 6-8000 · Event Expenses	
6-9000 · Communication Expenses	
6-9005 · Website Expense	
6-9010 · Publishing N & V's Expense	
6-9030 · Printing/Copying Expenses	
6-9040 · Marketing	<i>Yodeck players for tv displays</i>
Total 6-9000 · Communication Expenses	
66900 · *Reconciliation Discrepancies	
Total Expense	
Net Ordinary Income	
Other Income/Expense	
Other Income	
8-3000 · Operating Misc Income	
8-3010 · Operating Bank Account Interest	

Woodburn Estates & Golf
Profit & Loss Budget vs. Actual
October 2024

Total 8-3000 · Operating Misc Income
8-6000 · Reserve Account Income
 8-6010 · Working Capital Fund
 8-6015 · Reserve WC Acct Interest Income
Total 8-6000 · Reserve Account Income
Total Other Income
Other Expense
 8-7000 · Repair/Replace Reserve Expense
Total Other Expense
Net Other Income
Net Income