

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

Ordinary Income/Expense	Jan 24	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	930,443.34	930,560.00	-116.66	99.99%
4-1025 · Homeowners Annual Assessment P2	0.04			
Total 4-1000 · Homeowners Annual Assessments	930,443.38	930,560.00	-116.62	99.99%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	34,970.06	34,970.00	0.06	100.0%
4-1255 · Associates Golf Only #2	909.00	909.00	0.00	100.0%
4-1260 · Associate Full Social for 2	4,754.82	4,754.00	0.82	100.02%
4-1260A · Associate Full Social w/Golf	408.00	408.00	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	873.00	873.00	0.00	100.0%
4-1270 · Associate Membership-Pool-Fit	4,987.50	4,985.00	2.50	100.05%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	46,902.38	46,899.00	3.38	100.01%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,256.50	3,256.00	0.50	100.02%
4-2060 · RV Space - Small	9,304.61	9,304.00	0.61	100.01%
4-2070 · RV Space - Medium	27,900.19	27,900.00	0.19	100.0%
4-2080 · RV Space - Large	21,301.32	21,300.00	1.32	100.01%
4-2081 · Storage Unit - Small	2,104.72	2,100.00	4.72	100.23%
4-2082 · Storage Unit - Large	3,162.87	3,240.00	-77.13	97.62%
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	587.45	660.00	-72.55	89.01%
4-2086 · Family Member RV Storage-Lg	0.00	0.00	0.00	0.0%
Total 4-2000 · Storage Fees	67,617.66	67,760.00	-142.34	99.79%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	6,959.32	6,960.00	-0.68	99.99%
4-2115 · Associate - RV Space Small	1,422.00	1,422.00	0.00	100.0%

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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	3,108.79	2,700.00	408.79	115.14%
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	13,218.11	12,810.00	408.11	103.19%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	500.00	500.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	1,000.00	1,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	783.33	500.00	283.33	156.67%
4-3055 · Facility Cleaning Fee	466.67	0.00	466.67	100.0%
Total 4-3000 · Rental Income	2,750.00	2,000.00	750.00	137.5%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	30.00	0.00	30.00	100.0%
4-4020 · FI-Health Fac/Pool/Guest Income	55.25	0.00	55.25	100.0%
4-4050 · FI-Pickleball Guest Income	20.00	0.00	20.00	100.0%
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00	0.0%
Total 4-4000 · Guest Facility Usage Income	105.25	0.00	105.25	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	50.00	50.00	0.00	100.0%
4-4111 · Golf Cart Rental Income-9 Hole	0.00	0.00	0.00	0.0%
4-4115 · Golf Cart Registration-G Course	3,475.52	3,500.00	-24.48	99.3%
4-4116 · Golf Cart Registration-Grounds	60.00	50.00	10.00	120.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	455.33	150.00	305.33	303.55%
4-4122 · Golf Clubs/Golf Bags	199.00	50.00	149.00	398.0%
4-4123 · Clothes	588.45	750.00	-161.55	78.46%
4-4124 · Shoes	386.31	300.00	86.31	128.77%
4-4125 · General Merchandise	173.91	100.00	73.91	173.91%
4-4126 · Drinks	84.25	75.00	9.25	112.33%

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4-4127 · Snacks	42.50	50.00	-7.50	85.0%
4-4128 · Beer	776.12	700.00	76.12	110.87%
Total 4-4120 · ProShop Merchandise Income	2,705.87	2,175.00	530.87	124.41%
4-4130 · ProShop Gift Card Sale	850.31	0.00	850.31	100.0%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	24.01			
4-4152 · Green Fees - Guest	185.00	275.00	-90.00	67.27%
4-4153 · Greens Fees - Oregon Trail	0.00	25.00	-25.00	0.0%
4-4154 · Punch Card	0.00	0.00	0.00	0.0%
Total 4-4150 · Golf Green Fees	209.01	300.00	-90.99	69.67%
4-4180 · Sales Discounts	-191.58	-350.00	158.42	54.74%
Total 4-4100 · ProShop Income	7,159.13	5,725.00	1,434.13	125.05%
4-5000 · Publications Income				
4-5010 · News & Views	2,838.30	2,325.00	513.30	122.08%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,838.30	2,325.00	513.30	122.08%
4-6000 · Coffee Hour Income	285.25	0.00	285.25	100.0%
4-6500 · Activities Income				
4-6501 · Craft Fair Income	0.00	0.00	0.00	0.0%
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%
Total 4-6500 · Activities Income	0.00	0.00	0.00	0.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	6.00	0.00	6.00	100.0%
4-7040 · Late Fee	112.50	0.00	112.50	100.0%
4-7045 · Lien Fee	0.00	0.00	0.00	0.0%
4-7050 · Fines	1,183.75	0.00	1,183.75	100.0%
4-7055 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	1,302.25	0.00	1,302.25	100.0%

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4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	616.00	800.00	-184.00	77.0%
4-8055 · Access Card/ Key Fobs	40.00	20.00	20.00	200.0%
Total 4-8000 · Other Misc. Income	<u>656.00</u>	<u>820.00</u>	<u>-164.00</u>	<u>80.0%</u>
Total Income	<u>1,073,277.71</u>	<u>1,068,899.00</u>	<u>4,378.71</u>	<u>100.41%</u>
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	357.06	150.00	207.06	238.04%
5-5030 · Drink Expense	61.14	15.00	46.14	407.6%
5-5040 · Snack Expense	73.18	15.00	58.18	487.87%
5-5050 · Purchase Discounts	0.00	-26.25	26.25	0.0%
Total 50000 · Cost of Goods Sold	<u>491.38</u>	<u>153.75</u>	<u>337.63</u>	<u>319.6%</u>
Total COGS	<u>491.38</u>	<u>153.75</u>	<u>337.63</u>	<u>319.6%</u>
Gross Profit Expense	<u>1,072,786.33</u>	<u>1,068,745.25</u>	<u>4,041.08</u>	<u>100.38%</u>
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	46,345.29	73,690.00	-27,344.71	62.89%
5-1020 · Overtime Wages	3,339.16	2,000.00	1,339.16	166.96%
5-1025 · Payroll Taxes & W/C	5,929.26	7,821.00	-1,891.74	75.81%
5-1045 · SAIF Workers Comp	683.41	1,750.00	-1,066.59	39.05%
5-1085 · Outside Services - Payroll	0.00	0.00	0.00	0.0%
Total 5-1000 · Payroll Expenses	<u>56,297.12</u>	<u>85,261.00</u>	<u>-28,963.88</u>	<u>66.03%</u>
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	-292.16	0.00	-292.16	100.0%
5-2025 · Vision Insurance	2.97	83.00	-80.03	3.58%
5-2030 · Life Ins	118.71	125.00	-6.29	94.97%
5-2035 · Retirement Plan	290.03	458.00	-167.97	63.33%
5-2040 · Disability Insurance	223.42	333.00	-109.58	67.09%
Total 5-2000 · Employee Benefits	<u>342.97</u>	<u>999.00</u>	<u>-656.03</u>	<u>34.33%</u>

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6-0000 · ProShop				
6-0010 · Office Supplies	142.81	120.00	22.81	119.01%
6-0020 · Golf Cart Expense	119.99	120.00	-0.01	99.99%
6-0030 · Printing/Copying Expenses	0.00	0.00	0.00	0.0%
Total 6-0000 · ProShop	262.80	240.00	22.80	109.5%
6-1000 · Groundskeeping				
6-1010 · General Supplies	141.52	500.00	-358.48	28.3%
6-1020 · Fuel/Oil	2,077.33	3,550.00	-1,472.67	58.52%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	0.00	0.00	0.00	0.0%
6-1035 · Maintenance Agreement	162.00	170.00	-8.00	95.29%
6-1040 · Sand	3,710.40	3,800.00	-89.60	97.64%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK Maintenance Expense	0.00	0.00	0.00	0.0%
6-1060 · GK Small Tools	468.68	450.00	18.68	104.15%
6-1065 · GK Safety Expense	0.00	200.00	-200.00	0.0%
6-1068 · Equipment Repairs	-2,152.38	2,150.00	-4,302.38	-100.11%
6-1075 · Irrigation Expense	0.00	0.00	0.00	0.0%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	4,407.55	10,820.00	-6,412.45	40.74%
6-2000 · Maintenance				
6-2010 · General Supplies	911.26	1,650.00	-738.74	55.23%
6-2015 · Equipment Repairs	1,105.80	1,700.00	-594.20	65.05%
6-2020 · Swimming Pool Maint./Repair	385.86	825.00	-439.14	46.77%
6-2025 · Equipment Rental	-1,893.73	0.00	-1,893.73	100.0%
6-2035 · Maintenance Agreement	675.00	700.00	-25.00	96.43%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	215.23	200.00	15.23	107.62%
6-2055 · Restaurant Maint/Repair	163.12	200.00	-36.88	81.56%
6-2060 · Small Tools	34.99	450.00	-415.01	7.78%

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6-2065 · Janitorial Supplies	181.80	1,375.00	-1,193.20	13.22%
6-2075 · Maintenance Expense	0.00	0.00	0.00	0.0%
6-2080 · Flooring Maintenance	766.45	1,000.00	-233.55	76.65%
Total 6-2000 · Maintenance	2,545.78	8,100.00	-5,554.22	31.43%
6-3000 · Utilities				
6-3010 · Telephone	1,050.93	1,325.00	-274.07	79.32%
6-3020 · Natural Gas	4,077.73	6,000.00	-1,922.27	67.96%
6-3030 · Electricity	4,780.77	3,800.00	980.77	125.81%
6-3040 · Water/Sewer	192.10	1,750.00	-1,557.90	10.98%
6-3050 · Garbage Disposal	863.23	1,400.00	-536.77	61.66%
6-3060 · Cable	244.88	70.00	174.88	349.83%
6-3070 · Security	0.00	100.00	-100.00	0.0%
Total 6-3000 · Utilities	11,209.64	14,445.00	-3,235.36	77.6%
6-4000 · Taxes				
6-4020 · Real Property Tax	0.00	0.00	0.00	0.0%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	0.00	0.00	0.00	0.0%
6-5000 · Professional Services				
6-5010 · Liability Insurance	4,091.11	4,100.00	-8.89	99.78%
6-5020 · Legal Services	150.63	500.00	-349.37	30.13%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	928.82	950.00	-21.18	97.77%
6-5040 · Professional Services	0.00	0.00	0.00	0.0%
6-5045 · Marion County Recorder	532.22	0.00	532.22	100.0%
Total 6-5000 · Professional Services	5,702.78	5,550.00	152.78	102.75%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	486.41	510.00	-23.59	95.38%
6-6010 · Computer Maint./Support	1,431.95	1,411.00	20.95	101.49%
6-6015 · Software/Upgrades	70.98	52.50	18.48	135.2%
6-6020 · Office Supplies/Misc Supplies	1,003.55	550.00	453.55	182.46%

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6-6021 · Office Printing/Copying Expense	309.00	600.00	-291.00	51.5%
6-6030 · Postage/Freight	16.12	200.00	-183.88	8.06%
6-6090 · Bank Service Charges	99.05	100.00	-0.95	99.05%
6-6095 · Merchant Account Fees	634.18	750.00	-115.82	84.56%
Total 6-6000 · Office Expense	4,051.24	4,173.50	-122.26	97.07%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	0.00	0.00	0.00	0.0%
6-7020 · License Fees	0.00	0.00	0.00	0.0%
6-7030 · Dues & Subscriptions	325.99	330.00	-4.01	98.79%
6-7050 · Bad Debt Expense	8.75	0.00	8.75	100.0%
6-7070 · Over/Short	-0.10			
Total 6-7000 · Other Business Expense	334.64	330.00	4.64	101.41%
6-8000 · Event Expenses				
6-8010 · Activities Expense	0.00	0.00	0.00	0.0%
6-8015 · Summer Concert Expenses	0.00	0.00	0.00	0.0%
6-8020 · Coffee Hour Expenses	180.90	0.00	180.90	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	180.90	0.00	180.90	100.0%
6-9000 · Communication Expenses				
6-9005 · Website Expense	0.00	0.00	0.00	0.0%
6-9010 · Publishing N & V's Expense	0.00	2,000.00	-2,000.00	0.0%
6-9030 · Printing/Copying Expenses	0.00	0.00	0.00	0.0%
6-9040 · Marketing	0.00	0.00	0.00	0.0%
Total 6-9000 · Communication Expenses	0.00	2,000.00	-2,000.00	0.0%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	85,335.42	131,918.50	-46,583.08	64.69%
Net Ordinary Income	987,450.91	936,826.75	50,624.16	105.4%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				

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8-3010 · Operating Bank Account Interest	13.66	0.00	13.66	100.0%
Total 8-3000 · Operating Misc Income	13.66	0.00	13.66	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	16,301.27	0.00	16,301.27	100.0%
8-6015 · Reserve WC Acct Interest Income	5,969.33	0.00	5,969.33	100.0%
Total 8-6000 · Reserve Account Income	22,270.60	0.00	22,270.60	100.0%
Total Other Income	22,284.26	0.00	22,284.26	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	12,688.62	0.00	12,688.62	100.0%
Total Other Expense	12,688.62	0.00	12,688.62	100.0%
Net Other Income	9,595.64	0.00	9,595.64	100.0%
Net Income	997,046.55	936,826.75	60,219.80	106.43%