

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,159,773.22	1,161,059.35	-1,286.13	99.89%
4-1025 · Homeowners Annual Assessment P2	0.04			
Total 4-1000 · Homeowners Annual Assessments	1,159,773.26	1,161,059.35	-1,286.09	99.89%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	44,772.04	37,226.00	7,546.04	120.27%
4-1255 · Associates Golf Only #2	909.00	909.00	0.00	100.0%
4-1260 · Associate Full Social for 2	7,547.82	4,754.00	2,793.82	158.77%
4-1260A · Associate Full Social w/Golf	408.00	408.00	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	2,927.33	2,619.00	308.33	111.77%
4-1270 · Associate Membership-Pool-Fit	4,987.50	5,775.00	-787.50	86.36%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	61,551.69	51,691.00	9,860.69	119.08%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,256.50	3,256.00	0.50	100.02%
4-2060 · RV Space - Small	12,148.93	13,854.00	-1,705.07	87.69%
4-2070 · RV Space - Medium	32,072.57	33,025.00	-952.43	97.12%
4-2080 · RV Space - Large	24,487.68	22,881.00	1,606.68	107.02%
4-2081 · Storage Unit - Small	1,880.96	2,310.00	-429.04	81.43%
4-2082 · Storage Unit - Large	5,433.64	4,500.00	933.64	120.75%
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	1,605.58	2,090.00	-484.42	76.82%
4-2086 · Family Member RV Storage-Lg	620.44	76.95	543.49	806.29%
Total 4-2000 · Storage Fees	81,506.30	81,992.95	-486.65	99.41%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	8,419.18	6,960.00	1,459.18	120.97%
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	2,333.40	2,700.00	-366.60	86.42%
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	14,258.08	12,810.00	1,448.08	111.3%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	2,000.00	2,000.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	4,000.00	4,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	1,825.00	1,575.00	250.00	115.87%
4-3055 · Facility Cleaning Fee	300.00	0.00	300.00	100.0%
Total 4-3000 · Rental Income	8,125.00	7,575.00	550.00	107.26%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	109.00	0.00	109.00	100.0%
4-4020 · FI-Health Fac/Pool/Guest Income	450.99	0.00	450.99	100.0%
4-4050 · FI-Pickleball Guest Income	96.30	0.00	96.30	100.0%
4-4060 · FI-Misc Guest Fees	150.00	0.00	150.00	100.0%
Total 4-4000 · Guest Facility Usage Income	806.29	0.00	806.29	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	865.00	350.00	515.00	247.14%
4-4111 · Golf Cart Rental Income-9 Hole	15.00	0.00	15.00	100.0%
4-4115 · Golf Cart Registration-G Course	6,155.63	7,000.00	-844.37	87.94%
4-4116 · Golf Cart Registration-Grounds	170.00	400.00	-230.00	42.5%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	918.67	650.00	268.67	141.33%
4-4122 · Golf Clubs/Golf Bags	792.99	1,050.00	-257.01	75.52%
4-4123 · Clothes	2,451.92	1,750.00	701.92	140.11%
4-4124 · Shoes	1,269.81	1,400.00	-130.19	90.7%
4-4125 · General Merchandise	731.81	600.00	131.81	121.97%
4-4126 · Drinks	668.75	375.00	293.75	178.33%

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4-4127 · Snacks	419.00	225.00	194.00	186.22%
4-4128 · Beer	3,836.22	3,400.00	436.22	112.83%
Total 4-4120 · ProShop Merchandise Income	11,089.17	9,450.00	1,639.17	117.35%
4-4130 · ProShop Gift Card Sale	920.90	0.00	920.90	100.0%
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	3,486.00	2,325.00	1,161.00	149.94%
4-4153 · Greens Fees - Oregon Trail	200.00	375.00	-175.00	53.33%
4-4154 · Punch Card	650.00	0.00	650.00	100.0%
Total 4-4150 · Golf Green Fees	4,336.00	2,700.00	1,636.00	160.59%
4-4180 · Sales Discounts	-1,151.52	-1,200.00	48.48	95.96%
Total 4-4100 · ProShop Income	22,400.18	18,700.00	3,700.18	119.79%
4-5000 · Publications Income				
4-5010 · News & Views	10,174.91	9,300.00	874.91	109.41%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	10,174.91	9,300.00	874.91	109.41%
4-6000 · Coffee Hour Income	1,675.70	0.00	1,675.70	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%
4-6505 · Activities Income - Other	2,351.00	0.00	2,351.00	100.0%
Total 4-6500 · Activities Income	2,351.00	0.00	2,351.00	100.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	964.02	400.00	564.02	241.01%
4-7040 · Late Fee	2,990.53	700.00	2,290.53	427.22%
4-7045 · Lien Fee	433.95	450.00	-16.05	96.43%
4-7050 · Fines	1,683.75	0.00	1,683.75	100.0%
4-7055 · Returned Check Charges	44.00	0.00	44.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	6,116.25	1,550.00	4,566.25	394.6%

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

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	1,039.62	1,075.00	-35.38	96.71%
4-8055 · Access Card/ Key Fobs	190.00	80.00	110.00	237.5%
Total 4-8000 · Other Misc. Income	<u>1,229.62</u>	<u>1,155.00</u>	<u>74.62</u>	<u>106.46%</u>
Total Income	<u>1,369,968.28</u>	<u>1,345,833.30</u>	<u>24,134.98</u>	<u>101.79%</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	3,204.54	750.00	2,454.54	427.27%
5-5030 · Drink Expense	476.42	80.00	396.42	595.53%
5-5040 · Snack Expense	410.82	67.50	343.32	608.62%
5-5050 · Purchase Discounts	-3.32	-90.75	87.43	3.66%
Total 50000 · Cost of Goods Sold	<u>4,088.46</u>	<u>806.75</u>	<u>3,281.71</u>	<u>506.78%</u>
Total COGS	<u>4,088.46</u>	<u>806.75</u>	<u>3,281.71</u>	<u>506.78%</u>
Gross Profit	<u>1,365,879.82</u>	<u>1,345,026.55</u>	<u>20,853.27</u>	<u>101.55%</u>
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	205,645.13	292,098.00	-86,452.87	70.4%
5-1020 · Overtime Wages	18,732.41	6,000.00	12,732.41	312.21%
5-1025 · Payroll Taxes & W/C	25,211.72	32,487.50	-7,275.78	77.6%
5-1045 · SAIF Workers Comp	683.41	7,000.00	-6,316.59	9.76%
5-1085 · Outside Services - Payroll	12,926.07	14,000.00	-1,073.93	92.33%
Total 5-1000 · Payroll Expenses	<u>263,198.74</u>	<u>351,585.50</u>	<u>-88,386.76</u>	<u>74.86%</u>
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	10,936.52	18,750.00	-7,813.48	58.33%
5-2025 · Vision Insurance	-5.79	332.00	-337.79	-1.74%
5-2030 · Life Ins	488.03	500.00	-11.97	97.61%
5-2035 · Retirement Plan	1,320.56	1,832.00	-511.44	72.08%
5-2040 · Disability Insurance	2,351.60	1,332.00	1,019.60	176.55%
Total 5-2000 · Employee Benefits	<u>15,090.92</u>	<u>22,746.00</u>	<u>-7,655.08</u>	<u>66.35%</u>

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	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
6-0000 · ProShop				
6-0010 · Office Supplies	297.78	480.00	-182.22	62.04%
6-0020 · Golf Cart Expense	119.99	520.00	-400.01	23.08%
6-0030 · Printing/Copying Expenses	428.00	0.00	428.00	100.0%
Total 6-0000 · ProShop	845.77	1,000.00	-154.23	84.58%
6-1000 · Groundskeeping				
6-1010 · General Supplies	2,798.58	2,000.00	798.58	139.93%
6-1020 · Fuel/Oil	3,375.63	7,125.00	-3,749.37	47.38%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	4,382.87	10,500.00	-6,117.13	41.74%
6-1035 · Maintenance Agreement	486.00	680.00	-194.00	71.47%
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	210.00	0.00	210.00	100.0%
6-1060 · GK Small Tools	7,534.26	1,850.00	5,684.26	407.26%
6-1065 · GK Safety Expense	714.49	850.00	-135.51	84.06%
6-1068 · Equipment Repairs	5,684.70	8,450.00	-2,765.30	67.28%
6-1075 · Irrigation Expense	0.00	1,500.00	-1,500.00	0.0%
6-1080 · Trees	0.00	2,500.00	-2,500.00	0.0%
Total 6-1000 · Groundskeeping	28,896.93	39,255.00	-10,358.07	73.61%
6-2000 · Maintenance				
6-2010 · General Supplies	3,547.00	6,650.00	-3,103.00	53.34%
6-2015 · Equipment Repairs	1,422.99	7,200.00	-5,777.01	19.76%
6-2020 · Swimming Pool Maint./Repair	3,995.70	3,325.00	670.70	120.17%
6-2025 · Equipment Rental	-1,798.53	250.00	-2,048.53	-719.41%
6-2035 · Maintenance Agreement	3,314.06	5,650.00	-2,335.94	58.66%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	705.03	825.00	-119.97	85.46%
6-2055 · Restaurant Maint/Repair	610.81	800.00	-189.19	76.35%
6-2060 · Small Tools	545.58	1,850.00	-1,304.42	29.49%

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6-2065 · Janitorial Supplies	2,925.99	5,500.00	-2,574.01	53.2%
6-2075 · Maintenance Expense	21,279.97	0.00	21,279.97	100.0%
6-2080 · Flooring Maintenance	766.45	2,000.00	-1,233.55	38.32%
Total 6-2000 · Maintenance	37,315.05	34,050.00	3,265.05	109.59%
6-3000 · Utilities				
6-3010 · Telephone	4,363.89	5,300.00	-936.11	82.34%
6-3020 · Natural Gas	14,798.04	21,400.00	-6,601.96	69.15%
6-3030 · Electricity	19,383.51	15,900.00	3,483.51	121.91%
6-3040 · Water/Sewer	6,374.86	7,700.00	-1,325.14	82.79%
6-3050 · Garbage Disposal	4,084.87	6,500.00	-2,415.13	62.84%
6-3060 · Cable	979.48	280.00	699.48	349.81%
6-3070 · Security	4,692.57	4,200.00	492.57	111.73%
Total 6-3000 · Utilities	54,677.22	61,280.00	-6,602.78	89.23%
6-4000 · Taxes				
6-4020 · Real Property Tax	52,329.87	55,000.00	-2,670.13	95.15%
6-4030 · Income Tax Expense	5,026.59	0.00	5,026.59	100.0%
Total 6-4000 · Taxes	57,356.46	55,000.00	2,356.46	104.28%
6-5000 · Professional Services				
6-5010 · Liability Insurance	12,257.31	12,300.00	-42.69	99.65%
6-5020 · Legal Services	6,839.62	4,000.00	2,839.62	170.99%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	2,886.05	2,800.00	86.05	103.07%
6-5040 · Professional Services	0.00	0.00	0.00	0.0%
6-5045 · Marion County Recorder	686.72	300.00	386.72	228.91%
Total 6-5000 · Professional Services	22,669.70	19,400.00	3,269.70	116.85%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	-1.57	2,390.00	-2,391.57	-0.07%
6-6005 · Website Expense	0.00			
6-6010 · Computer Maint./Support	6,423.67	7,144.00	-720.33	89.92%
6-6015 · Software/Upgrades	244.95	210.00	34.95	116.64%

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6-6020 · Office Supplies/Misc Supplies	2,026.20	1,500.00	526.20	135.08%
6-6021 · Office Printing/Copying Expense	820.40	2,400.00	-1,579.60	34.18%
6-6030 · Postage/Freight	2,128.07	780.00	1,348.07	272.83%
6-6090 · Bank Service Charges	844.59	1,400.00	-555.41	60.33%
6-6095 · Merchant Account Fees	5,378.65	5,300.00	78.65	101.48%
Total 6-6000 · Office Expense	17,864.96	21,124.00	-3,259.04	84.57%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	405.00	0.00	405.00	100.0%
6-7020 · License Fees	518.50	500.00	18.50	103.7%
6-7030 · Dues & Subscriptions	751.96	1,155.00	-403.04	65.11%
6-7050 · Bad Debt Expense	8.75	500.00	-491.25	1.75%
6-7070 · Over/Short	20.90			
Total 6-7000 · Other Business Expense	1,705.11	2,155.00	-449.89	79.12%
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,559.96	0.00	1,559.96	100.0%
6-8015 · Summer Concert Expenses	0.00	0.00	0.00	0.0%
6-8020 · Coffee Hour Expenses	368.22	0.00	368.22	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	1,928.18	0.00	1,928.18	100.0%
6-9000 · Communication Expenses				
6-9005 · Website Expense	99.00	600.00	-501.00	16.5%
6-9010 · Publishing N & V's Expense	6,717.95	9,250.00	-2,532.05	72.63%
6-9030 · Printing/Copying Expenses	202.39	200.00	2.39	101.2%
6-9040 · Marketing	0.00	0.00	0.00	0.0%
Total 6-9000 · Communication Expenses	7,019.34	10,050.00	-3,030.66	69.84%
66900 · *Reconciliation Discrepancies	-1,000.00	0.00	-1,000.00	100.0%
Total Expense	507,568.38	617,645.50	-110,077.12	82.18%
Net Ordinary Income	858,311.44	727,381.05	130,930.39	118.0%
Other Income/Expense				
Other Income				

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8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	3,060.54	0.00	3,060.54	100.0%
Total 8-3000 · Operating Misc Income	<u>3,060.54</u>	<u>0.00</u>	<u>3,060.54</u>	<u>100.0%</u>
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	118,487.39	0.00	118,487.39	100.0%
8-6015 · Reserve WC Acct Interest Income	21,458.32	0.00	21,458.32	100.0%
Total 8-6000 · Reserve Account Income	<u>139,945.71</u>	<u>0.00</u>	<u>139,945.71</u>	<u>100.0%</u>
Total Other Income	<u>143,006.25</u>	<u>0.00</u>	<u>143,006.25</u>	<u>100.0%</u>
Other Expense				
8-7000 · Repair/Replace Reserve Expense	111,187.78	0.00	111,187.78	100.0%
Total Other Expense	<u>111,187.78</u>	<u>0.00</u>	<u>111,187.78</u>	<u>100.0%</u>
Net Other Income	<u>31,818.47</u>	<u>0.00</u>	<u>31,818.47</u>	<u>100.0%</u>
Net Income	<u><u>890,129.91</u></u>	<u><u>727,381.05</u></u>	<u><u>162,748.86</u></u>	<u><u>122.38%</u></u>