

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through February 2024

	Jan - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,058,965.88	1,116,360.00	-57,394.12	94.86%
4-1025 · Homeowners Annual Assessment P2	0.04			
Total 4-1000 · Homeowners Annual Assessments	1,058,965.92	1,116,360.00	-57,394.08	94.86%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	40,998.74	37,226.00	3,772.74	110.14%
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	57,778.39	51,691.00	6,087.39	111.78%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,256.50	3,256.00	0.50	100.02%
4-2060 · RV Space - Small	10,749.95	11,214.00	-464.05	95.86%
4-2070 · RV Space - Medium	28,957.98	30,425.00	-1,467.02	95.18%
4-2080 · RV Space - Large	23,640.37	22,061.00	1,579.37	107.16%
4-2081 · Storage Unit - Small	2,416.25	2,170.00	246.25	111.35%
4-2082 · Storage Unit - Large	3,498.99	3,660.00	-161.01	95.6%
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	768.18	1,100.00	-331.82	69.84%
4-2086 · Family Member RV Storage-Lg	466.54	0.00	466.54	100.0%
Total 4-2000 · Storage Fees	73,754.76	73,886.00	-131.24	99.82%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	8,001.68	6,960.00	1,041.68	114.97%
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	2,719.20	2,700.00	19.20	100.71%
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	13,870.88	12,810.00	1,060.88	108.28%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,000.00	1,000.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	2,000.00	2,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	1,458.33	575.00	883.33	253.62%
4-3055 · Facility Cleaning Fee	266.67	0.00	266.67	100.0%
Total 4-3000 · Rental Income	4,725.00	3,575.00	1,150.00	132.17%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	52.00	0.00	52.00	100.0%
4-4020 · FI-Health Fac/Pool/Guest Income	168.04	0.00	168.04	100.0%
4-4050 · FI-Pickleball Guest Income	38.00	0.00	38.00	100.0%
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00	0.0%
Total 4-4000 · Guest Facility Usage Income	258.04	0.00	258.04	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	215.00	100.00	115.00	215.0%
4-4111 · Golf Cart Rental Income-9 Hole	0.00	0.00	0.00	0.0%
4-4115 · Golf Cart Registration-G Course	4,551.68	5,500.00	-948.32	82.76%
4-4116 · Golf Cart Registration-Grounds	110.00	200.00	-90.00	55.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	548.83	250.00	298.83	219.53%
4-4122 · Golf Clubs/Golf Bags	303.15	350.00	-46.85	86.61%
4-4123 · Clothes	1,068.49	1,250.00	-181.51	85.48%
4-4124 · Shoes	520.88	800.00	-279.12	65.11%
4-4125 · General Merchandise	199.41	200.00	-0.59	99.71%
4-4126 · Drinks	197.75	150.00	47.75	131.83%

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4-4127 · Snacks	62.50	100.00	-37.50	62.5%
4-4128 · Beer	1,640.12	1,300.00	340.12	126.16%
Total 4-4120 · ProShop Merchandise Income	4,541.13	4,400.00	141.13	103.21%
4-4130 · ProShop Gift Card Sale	1,002.31	0.00	1,002.31	100.0%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	24.01			
4-4152 · Green Fees - Guest	931.00	825.00	106.00	112.85%
4-4153 · Greens Fees - Oregon Trail	0.00	75.00	-75.00	0.0%
4-4154 · Punch Card	150.00	0.00	150.00	100.0%
Total 4-4150 · Golf Green Fees	1,105.01	900.00	205.01	122.78%
4-4180 · Sales Discounts	-417.39	-800.00	382.61	52.17%
Total 4-4100 · ProShop Income	11,107.74	10,300.00	807.74	107.84%
4-5000 · Publications Income				
4-5010 · News & Views	4,399.01	4,650.00	-250.99	94.6%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	4,399.01	4,650.00	-250.99	94.6%
4-6000 · Coffee Hour Income	875.25	0.00	875.25	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%
4-6505 · Activities Income - Other	34.00			
Total 4-6500 · Activities Income	34.00	0.00	34.00	100.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	70.17	50.00	20.17	140.34%
4-7040 · Late Fee	258.67	150.00	108.67	172.45%
4-7045 · Lien Fee	48.07	0.00	48.07	100.0%
4-7050 · Fines	1,183.75	0.00	1,183.75	100.0%
4-7055 · Returned Check Charges	44.00	0.00	44.00	100.0%

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Total 4-7000 · Interest Charges/Fines/Fees	1,604.66	200.00	1,404.66	802.33%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	847.90	950.00	-102.10	89.25%
4-8055 · Access Card/ Key Fobs	100.00	20.00	80.00	500.00%
Total 4-8000 · Other Misc. Income	947.90	970.00	-22.10	97.72%
Total Income	1,228,321.55	1,274,442.00	-46,120.45	96.38%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.00%
5-5020 · Beer Expense	2,145.65	275.00	1,870.65	780.24%
5-5030 · Drink Expense	133.98	30.00	103.98	446.6%
5-5040 · Snack Expense	90.56	30.00	60.56	301.87%
5-5050 · Purchase Discounts	0.00	-61.25	61.25	0.0%
Total 50000 · Cost of Goods Sold	2,370.19	273.75	2,096.44	865.82%
Total COGS	2,370.19	273.75	2,096.44	865.82%
Gross Profit	1,225,951.36	1,274,168.25	-48,216.89	96.22%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	88,608.17	147,380.00	-58,771.83	60.12%
5-1020 · Overtime Wages	6,662.17	4,000.00	2,662.17	166.55%
5-1025 · Payroll Taxes & W/C	11,262.01	15,642.00	-4,379.99	72.0%
5-1045 · SAIF Workers Comp	683.41	3,500.00	-2,816.59	19.53%
5-1085 · Outside Services - Payroll	0.00	0.00	0.00	0.0%
Total 5-1000 · Payroll Expenses	107,215.76	170,522.00	-63,306.24	62.88%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	5,530.94	9,375.00	-3,844.06	59.0%
5-2025 · Vision Insurance	5.94	166.00	-160.06	3.58%
5-2030 · Life Ins	237.42	250.00	-12.58	94.97%
5-2035 · Retirement Plan	584.20	916.00	-331.80	63.78%
5-2040 · Disability Insurance	1,069.91	666.00	403.91	160.65%

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Total 5-2000 · Employee Benefits	7,428.41	11,373.00	-3,944.59	65.32%
6-0000 · ProShop				
6-0010 · Office Supplies	278.79	240.00	38.79	116.16%
6-0020 · Golf Cart Expense	119.99	120.00	-0.01	99.99%
6-0030 · Printing/Copying Expenses	229.00	0.00	229.00	100.0%
Total 6-0000 · ProShop	627.78	360.00	267.78	174.38%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,198.42	1,000.00	198.42	119.84%
6-1020 · Fuel/Oil	2,077.33	7,125.00	-5,047.67	29.16%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	2,457.64	4,500.00	-2,042.36	54.61%
6-1035 · Maintenance Agreement	324.00	340.00	-16.00	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	1,850.46	900.00	950.46	205.61%
6-1065 · GK Safety Expense	71.80	400.00	-328.20	17.95%
6-1068 · Equipment Repairs	1,306.54	4,150.00	-2,843.46	31.48%
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	12,996.59	22,215.00	-9,218.41	58.5%
6-2000 · Maintenance				
6-2010 · General Supplies	1,762.50	3,300.00	-1,537.50	53.41%
6-2015 · Equipment Repairs	20,184.01	3,200.00	16,984.01	630.75%
6-2020 · Swimming Pool Maint./Repair	525.44	1,650.00	-1,124.56	31.85%
6-2025 · Equipment Rental	-1,798.53	250.00	-2,048.53	-719.41%
6-2035 · Maintenance Agreement	1,350.00	2,050.00	-700.00	65.85%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	705.03	400.00	305.03	176.26%
6-2055 · Restaurant Maint/Repair	163.12	400.00	-236.88	40.78%

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6-2060 · Small Tools	387.23	900.00	-512.77	43.03%
6-2065 · Janitorial Supplies	1,281.41	2,750.00	-1,468.59	46.6%
6-2075 · Maintenance Expense	3,417.80	0.00	3,417.80	100.0%
6-2080 · Flooring Maintenance	766.45	1,000.00	-233.55	76.65%
Total 6-2000 · Maintenance	28,744.46	15,900.00	12,844.46	180.78%
6-3000 · Utilities				
6-3010 · Telephone	2,105.97	2,650.00	-544.03	79.47%
6-3020 · Natural Gas	7,870.71	11,000.00	-3,129.29	71.55%
6-3030 · Electricity	9,720.19	8,000.00	1,720.19	121.5%
6-3040 · Water/Sewer	1,878.82	3,900.00	-2,021.18	48.18%
6-3050 · Garbage Disposal	1,726.46	3,700.00	-1,973.54	46.66%
6-3060 · Cable	489.75	140.00	349.75	349.82%
6-3070 · Security	4,692.57	3,200.00	1,492.57	146.64%
Total 6-3000 · Utilities	28,484.47	32,590.00	-4,105.53	87.4%
6-4000 · Taxes				
6-4020 · Real Property Tax	52,329.87	55,000.00	-2,670.13	95.15%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	52,329.87	55,000.00	-2,670.13	95.15%
6-5000 · Professional Services				
6-5010 · Liability Insurance	8,174.21	8,200.00	-25.79	99.69%
6-5020 · Legal Services	3,038.45	1,000.00	2,038.45	303.85%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	1,666.18	1,500.00	166.18	111.08%
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	13,411.06	10,700.00	2,711.06	125.34%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	972.82	1,020.00	-47.18	95.38%
6-6010 · Computer Maint./Support	3,208.90	4,322.00	-1,113.10	74.25%
6-6015 · Software/Upgrades	128.97	105.00	23.97	122.83%

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6-6020 · Office Supplies/Misc Supplies	1,873.41	800.00	1,073.41	234.18%
6-6021 · Office Printing/Copying Expense	511.40	1,600.00	-1,088.60	31.96%
6-6030 · Postage/Freight	1,531.45	580.00	951.45	264.04%
6-6090 · Bank Service Charges	515.32	1,000.00	-484.68	51.53%
6-6095 · Merchant Account Fees	3,326.84	3,500.00	-173.16	95.05%
Total 6-6000 · Office Expense	12,069.11	12,927.00	-857.89	93.36%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	375.00	0.00	375.00	100.0%
6-7020 · License Fees	442.50	450.00	-7.50	98.33%
6-7030 · Dues & Subscriptions	621.98	1,115.00	-493.02	55.78%
6-7050 · Bad Debt Expense	8.75	0.00	8.75	100.0%
6-7070 · Over/Short	-2.10			
Total 6-7000 · Other Business Expense	1,446.13	1,565.00	-118.87	92.4%
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	280.90	0.00	280.90	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	280.90	0.00	280.90	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	2,851.37	5,250.00	-2,398.63	54.31%
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	3,053.76	5,450.00	-2,396.24	56.03%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	268,088.30	338,602.00	-70,513.70	79.18%
Net Ordinary Income	957,863.06	935,566.25	22,296.81	102.38%
Other Income/Expense				
Other Income				

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8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	1,583.62	0.00	1,583.62	100.0%
Total 8-3000 · Operating Misc Income	1,583.62	0.00	1,583.62	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	20,681.27	0.00	20,681.27	100.0%
8-6015 · Reserve WC Acct Interest Income	7,615.00	0.00	7,615.00	100.0%
Total 8-6000 · Reserve Account Income	28,296.27	0.00	28,296.27	100.0%
Total Other Income	29,879.89	0.00	29,879.89	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	69,480.86	0.00	69,480.86	100.0%
Total Other Expense	69,480.86	0.00	69,480.86	100.0%
Net Other Income	-39,600.97	0.00	-39,600.97	100.0%
Net Income	918,262.09	935,566.25	-17,304.16	98.15%