

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,116,875.00	1,133,244.00	-16,369.00	98.56%
4-1025 · Homeowners Annual Assessment P2	0.04			
Total 4-1000 · Homeowners Annual Assessments	<u>1,116,875.04</u>	<u>1,133,244.00</u>	<u>-16,368.96</u>	<u>98.56%</u>
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	42,972.74	37,226.00	5,746.74	115.44%
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	<u>59,752.39</u>	<u>51,691.00</u>	<u>8,061.39</u>	<u>115.6%</u>
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,256.50	3,256.00	0.50	100.02%
4-2060 · RV Space - Small	11,418.58	13,104.00	-1,685.42	87.14%
4-2070 · RV Space - Medium	31,047.01	32,025.00	-977.99	96.95%
4-2080 · RV Space - Large	24,536.81	22,620.00	1,916.81	108.47%
4-2081 · Storage Unit - Small	1,943.36	2,240.00	-296.64	86.76%
4-2082 · Storage Unit - Large	5,075.62	4,080.00	995.62	124.4%
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	1,388.56	1,540.00	-151.44	90.17%
4-2086 · Family Member RV Storage-Lg	543.49	0.00	543.49	100.0%
Total 4-2000 · Storage Fees	<u>79,209.93</u>	<u>78,865.00</u>	<u>344.93</u>	<u>100.44%</u>
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	8,338.14	6,960.00	1,378.14	119.8%
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	2,212.95	2,700.00	-487.05	81.96%
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	14,056.59	12,810.00	1,246.59	109.73%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,000.00	1,500.00	-500.00	66.67%
4-3040 · Rent-Restaurant Utilities	2,000.00	3,000.00	-1,000.00	66.67%
4-3050 · Rent-Facility Rentals	1,625.00	1,075.00	550.00	151.16%
4-3055 · Facility Cleaning Fee	100.00	0.00	100.00	100.0%
Total 4-3000 · Rental Income	4,725.00	5,575.00	-850.00	84.75%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	76.00	0.00	76.00	100.0%
4-4020 · FI-Health Fac/Pool/Guest Income	304.14	0.00	304.14	100.0%
4-4050 · FI-Pickleball Guest Income	50.00	0.00	50.00	100.0%
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00	0.0%
Total 4-4000 · Guest Facility Usage Income	430.14	0.00	430.14	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	440.00	150.00	290.00	293.33%
4-4111 · Golf Cart Rental Income-9 Hole	0.00	0.00	0.00	0.0%
4-4115 · Golf Cart Registration-G Course	5,565.13	6,500.00	-934.87	85.62%
4-4116 · Golf Cart Registration-Grounds	120.00	350.00	-230.00	34.29%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	661.17	350.00	311.17	188.91%
4-4122 · Golf Clubs/Golf Bags	678.99	650.00	28.99	104.46%
4-4123 · Clothes	1,830.93	1,450.00	380.93	126.27%
4-4124 · Shoes	904.81	900.00	4.81	100.53%
4-4125 · General Merchandise	553.54	300.00	253.54	184.51%
4-4126 · Drinks	390.42	225.00	165.42	173.52%

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4-4127 · Snacks	179.73	150.00	29.73	119.82%
4-4128 · Beer	2,652.13	2,400.00	252.13	110.51%
Total 4-4120 · ProShop Merchandise Income	7,851.72	6,425.00	1,426.72	122.21%
4-4130 · ProShop Gift Card Sale	972.35	0.00	972.35	100.0%
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	2,067.50	1,575.00	492.50	131.27%
4-4153 · Greens Fees - Oregon Trail	50.00	75.00	-25.00	66.67%
4-4154 · Punch Card	450.00	0.00	450.00	100.0%
Total 4-4150 · Golf Green Fees	2,567.50	1,650.00	917.50	155.61%
4-4180 · Sales Discounts	-828.49	-950.00	121.51	87.21%
Total 4-4100 · ProShop Income	16,688.21	14,125.00	2,563.21	118.15%
4-5000 · Publications Income				
4-5010 · News & Views	7,898.91	6,975.00	923.91	113.25%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	7,898.91	6,975.00	923.91	113.25%
4-6000 · Coffee Hour Income	1,256.65	0.00	1,256.65	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	1,592.00	0.00	1,592.00	100.0%
Total 4-6500 · Activities Income	1,592.00	0.00	1,592.00	100.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	551.27	150.00	401.27	367.51%
4-7040 · Late Fee	1,344.56	475.00	869.56	283.07%
4-7045 · Lien Fee	273.07	0.00	273.07	100.0%
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	3,896.65	625.00	3,271.65	623.46%

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

	Jan - Mar 24	Budget	\$ Over Budget	% of Budget
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	997.14	1,025.00	-27.86	97.28%
4-8055 · Access Card/ Key Fobs	150.00	50.00	100.00	300.0%
Total 4-8000 · Other Misc. Income	<u>1,147.14</u>	<u>1,075.00</u>	<u>72.14</u>	<u>106.71%</u>
Total Income	<u>1,307,528.65</u>	<u>1,304,985.00</u>	<u>2,543.65</u>	<u>100.2%</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	2,629.08	525.00	2,104.08	500.78%
5-5030 · Drink Expense	260.02	45.00	215.02	577.82%
5-5040 · Snack Expense	257.98	45.00	212.98	573.29%
5-5050 · Purchase Discounts	-3.32	-72.25	68.93	4.6%
Total 50000 · Cost of Goods Sold	<u>3,143.76</u>	<u>542.75</u>	<u>2,601.01</u>	<u>579.23%</u>
Total COGS	<u>3,143.76</u>	<u>542.75</u>	<u>2,601.01</u>	<u>579.23%</u>
Gross Profit	<u>1,304,384.89</u>	<u>1,304,442.25</u>	<u>-57.36</u>	<u>100.0%</u>
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	158,418.12	234,076.00	-75,657.88	67.68%
5-1020 · Overtime Wages	13,968.34	5,000.00	8,968.34	279.37%
5-1025 · Payroll Taxes & W/C	19,611.50	25,268.00	-5,656.50	77.61%
5-1045 · SAIF Workers Comp	683.41	5,250.00	-4,566.59	13.02%
5-1085 · Outside Services - Payroll	3,152.11	4,000.00	-847.89	78.8%
Total 5-1000 · Payroll Expenses	<u>195,833.48</u>	<u>273,594.00</u>	<u>-77,760.52</u>	<u>71.58%</u>
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	8,123.95	14,062.50	-5,938.55	57.77%
5-2025 · Vision Insurance	-8.76	249.00	-257.76	-3.52%
5-2030 · Life Ins	356.13	375.00	-18.87	94.97%
5-2035 · Retirement Plan	1,026.01	1,374.00	-347.99	74.67%
5-2040 · Disability Insurance	1,774.46	999.00	775.46	177.62%
Total 5-2000 · Employee Benefits	<u>11,271.79</u>	<u>17,059.50</u>	<u>-5,787.71</u>	<u>66.07%</u>

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6-0000 · ProShop				
6-0010 · Office Supplies	297.78	360.00	-62.22	82.72%
6-0020 · Golf Cart Expense	119.99	320.00	-200.01	37.5%
6-0030 · Printing/Copying Expenses	428.00	0.00	428.00	100.0%
Total 6-0000 · ProShop	845.77	680.00	165.77	124.38%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,341.10	1,500.00	-158.90	89.41%
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	2,457.64	7,500.00	-5,042.36	32.77%
6-1035 · Maintenance Agreement	486.00	510.00	-24.00	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	210.00	0.00	210.00	100.0%
6-1060 · GK Small Tools	6,987.76	1,350.00	5,637.76	517.61%
6-1065 · GK Safety Expense	198.51	600.00	-401.49	33.09%
6-1068 · Equipment Repairs	3,411.19	6,300.00	-2,888.81	54.15%
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	22,178.23	28,685.00	-6,506.77	77.32%
6-2000 · Maintenance				
6-2010 · General Supplies	2,760.98	5,000.00	-2,239.02	55.22%
6-2015 · Equipment Repairs	1,353.05	4,700.00	-3,346.95	28.79%
6-2020 · Swimming Pool Maint./Repair	1,019.60	2,500.00	-1,480.40	40.78%
6-2025 · Equipment Rental	-1,798.53	250.00	-2,048.53	-719.41%
6-2035 · Maintenance Agreement	2,639.06	4,950.00	-2,310.94	53.31%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	705.03	625.00	80.03	112.81%
6-2055 · Restaurant Maint/Repair	485.82	600.00	-114.18	80.97%
6-2060 · Small Tools	387.23	1,350.00	-962.77	28.68%

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6-2065 - Janitorial Supplies	2,554.77	4,125.00	-1,570.23	61.93%
6-2075 - Maintenance Expense	26,317.80	0.00	26,317.80	100.0%
6-2080 - Flooring Maintenance	766.45	2,000.00	-1,233.55	38.32%
Total 6-2000 - Maintenance	37,191.26	26,100.00	11,091.26	142.5%
6-3000 - Utilities				
6-3010 - Telephone	2,985.30	3,975.00	-989.70	75.1%
6-3020 - Natural Gas	11,758.55	16,400.00	-4,641.45	71.7%
6-3030 - Electricity	14,486.48	12,000.00	2,486.48	120.72%
6-3040 - Water/Sewer	4,457.83	6,200.00	-1,742.17	71.9%
6-3050 - Garbage Disposal	3,206.64	5,100.00	-1,893.36	62.88%
6-3060 - Cable	734.62	210.00	524.62	349.82%
6-3070 - Security	4,692.57	3,200.00	1,492.57	146.64%
Total 6-3000 - Utilities	42,321.99	47,085.00	-4,763.01	89.88%
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	4,417.62	3,500.00	917.62	126.22%
6-5030 - Accounting Services	0.00	0.00	0.00	0.0%
6-5035 - Offsite Services	2,211.47	2,150.00	61.47	102.86%
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	19,418.62	17,950.00	1,468.62	108.18%
6-6000 - Office Expense				
6-6001 - Small Equipment Lease	1,436.43	1,880.00	-443.57	76.41%
6-6010 - Computer Maint./Support	4,991.72	5,733.00	-741.28	87.07%
6-6015 - Software/Upgrades	186.96	157.50	29.46	118.71%
6-6020 - Office Supplies/Misc Supplies	1,910.57	1,350.00	560.57	141.52%

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6-6021 · Office Printing/Copying Expense	820.40	1,800.00	-979.60	45.58%
6-6030 · Postage/Freight	2,087.96	580.00	1,507.96	359.99%
6-6090 · Bank Service Charges	680.11	1,200.00	-519.89	56.68%
6-6095 · Merchant Account Fees	4,418.56	4,550.00	-131.44	97.11%
Total 6-6000 · Office Expense	16,532.71	17,250.50	-717.79	95.84%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	405.00	0.00	405.00	100.0%
6-7020 · License Fees	468.50	450.00	18.50	104.11%
6-7030 · Dues & Subscriptions	637.97	1,135.00	-497.03	56.21%
6-7050 · Bad Debt Expense	8.75	500.00	-491.25	1.75%
6-7070 · Over/Short	-4.10			
Total 6-7000 · Other Business Expense	1,516.12	2,085.00	-568.88	72.72%
6-8000 · Event Expenses				
6-8010 · Activities Expense	442.80	0.00	442.80	100.0%
6-8015 · Summer Concert Expenses	0.00	0.00	0.00	0.0%
6-8020 · Coffee Hour Expenses	308.68	0.00	308.68	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	751.48	0.00	751.48	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	4,562.45	7,250.00	-2,687.55	62.93%
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	4,863.84	8,050.00	-3,186.16	60.42%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	410,081.75	493,539.00	-83,457.25	83.09%
Net Ordinary Income	894,303.14	810,903.25	83,399.89	110.29%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				

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8-3010 · Operating Bank Account Interest	2,742.53	0.00	2,742.53	100.0%
Total 8-3000 · Operating Misc Income	2,742.53	0.00	2,742.53	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	53,837.27	0.00	53,837.27	100.0%
8-6015 · Reserve WC Acct Interest Income	14,534.63	0.00	14,534.63	100.0%
Total 8-6000 · Reserve Account Income	68,371.90	0.00	68,371.90	100.0%
Total Other Income	71,114.43	0.00	71,114.43	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	74,640.17	0.00	74,640.17	100.0%
Total Other Expense	74,640.17	0.00	74,640.17	100.0%
Net Other Income	-3,525.74	0.00	-3,525.74	100.0%
Net Income	890,777.40	810,903.25	79,874.15	109.85%