

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

Ordinary Income/Expense	Feb 24	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	128,522.54	185,800.00	-57,277.46	69.17%
Total 4-1000 · Homeowners Annual Assessments	128,522.54	185,800.00	-57,277.46	69.17%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	6,337.01	2,256.00	4,081.01	280.9%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	2,793.00	0.00	2,793.00	100.0%
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	1,746.00	1,746.00	0.00	100.0%
4-1270 · Associate Membership-Pool-Fit	0.00	790.00	-790.00	0.0%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	10,876.01	4,792.00	6,084.01	226.96%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	0.00	0.00	0.00	0.0%
4-2060 · RV Space - Small	1,445.34	1,910.00	-464.66	75.67%
4-2070 · RV Space - Medium	1,057.79	2,525.00	-1,467.21	41.89%
4-2080 · RV Space - Large	2,339.05	761.00	1,578.05	307.37%
4-2081 · Storage Unit - Small	311.53	70.00	241.53	445.04%
4-2082 · Storage Unit - Large	336.12	420.00	-83.88	80.03%
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	180.73	440.00	-259.27	41.08%
4-2086 · Family Member RV Storage-Lg	76.95	0.00	76.95	100.0%
Total 4-2000 · Storage Fees	5,747.51	6,126.00	-378.49	93.82%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	1,042.36	0.00	1,042.36	100.0%
4-2115 · Associate - RV Space Small	0.00	0.00	0.00	0.0%

we still have 70 homeowners that have not paid or made pymt arrangements, as of 2/29/24

280.9% 2 new golf memberships

100.0% 1 new social membership

41.89% more movement between sizes,

307.37% than movement in and out

445.04% 1 new unit rented

100.0% 1 new space rented

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4-2120 · Associate - RV Space - Medium	0.00	0.00	0.00	0.0%
4-2125 · Associate - RV Space - Large	0.00	0.00	0.00	0.0%
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	1,042.36	0.00	1,042.36	100.0%
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	675.00	75.00	600.00	900.0%
4-3055 · Facility Cleaning Fee	-200.00	0.00	-200.00	100.0%
Total 4-3000 · Rental Income	1,975.00	1,575.00	400.00	125.4%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	22.00	0.00	22.00	100.0%
4-4020 · FI-Health Fac/Pool/Guest Income	112.79	0.00	112.79	100.0%
4-4050 · FI-Pickleball Guest Income	18.00	0.00	18.00	100.0%
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00	0.0%
Total 4-4000 · Guest Facility Usage Income	152.79	0.00	152.79	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	165.00	50.00	115.00	330.0%
4-4111 · Golf Cart Rental Income-9 Hole	0.00	0.00	0.00	0.0%
4-4115 · Golf Cart Registration-G Course	1,076.16	2,000.00	-923.84	53.81%
4-4116 · Golf Cart Registration-Grounds	50.00	150.00	-100.00	33.33%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	93.50	100.00	-6.50	93.5%
4-4122 · Golf Clubs/Golf Bags	104.15	300.00	-195.85	34.72%
4-4123 · Clothes	480.04	500.00	-19.96	96.01%
4-4124 · Shoes	134.57	500.00	-365.43	26.91%
4-4125 · General Merchandise	25.50	100.00	-74.50	25.5%
4-4126 · Drinks	113.50	75.00	38.50	151.33%

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

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4-4127 · Snacks	20.00	50.00	-30.00	40.0%
4-4128 · Beer	864.00	600.00	264.00	144.0%
Total 4-4120 · ProShop Merchandise Income	1,835.26	2,225.00	-389.74	82.48%
4-4130 · ProShop Gift Card Sale	152.00	0.00	152.00	100.0%
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	746.00	550.00	196.00	135.64%
4-4153 · Greens Fees - Oregon Trail	0.00	50.00	-50.00	0.0%
4-4154 · Punch Card	150.00	0.00	150.00	100.0%
Total 4-4150 · Golf Green Fees	896.00	600.00	296.00	149.33%
4-4180 · Sales Discounts	-225.81	-450.00	224.19	50.18%
Total 4-4100 · ProShop Income	3,948.61	4,575.00	-626.39	86.31%
4-5000 · Publications Income				
4-5010 · News & Views	1,560.71	2,325.00	-764.29	67.13%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	1,560.71	2,325.00	-764.29	67.13%
4-6000 · Coffee Hour Income	590.00	0.00	590.00	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	0.00	34.00	100.0%
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	64.17	50.00	14.17	128.34%
4-7040 · Late Fee	146.17	150.00	-3.83	97.45%
4-7045 · Lien Fee	48.07	0.00	48.07	100.0%
4-7050 · Fines	0.00	0.00	0.00	0.0%
4-7055 · Returned Check Charges	44.00	0.00	44.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	302.41	200.00	102.41	151.21%

Super Bowl Sunday

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

	Feb 24	Budget	\$ Over Budget	% of Budget
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	231.90	150.00	81.90	154.6%
4-8055 · Access Card/ Key Fobs	60.00	0.00	60.00	100.0%
Total 4-8000 · Other Misc. Income	291.90	150.00	141.90	194.6%
Total Income	155,043.84	205,543.00	-50,499.16	75.43%
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	1,788.59	125.00	1,663.59	1,430.87%
5-5030 · Drink Expense	72.84	15.00	57.84	485.6%
5-5040 · Snack Expense	17.38	15.00	2.38	115.87%
5-5050 · Purchase Discounts	0.00	-35.00	35.00	0.0%
Total 50000 · Cost of Goods Sold	1,878.81	120.00	1,758.81	1,565.68%
Total COGS	1,878.81	120.00	1,758.81	1,565.68%
Gross Profit	153,165.03	205,423.00	-52,257.97	74.56%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	42,262.88	73,690.00	-31,427.12	57.35% <i>still short staffed</i>
5-1020 · Overtime Wages	3,323.01	2,000.00	1,323.01	166.15% <i>staff is covering for shortage</i>
5-1025 · Payroll Taxes & W/C	5,332.75	7,821.00	-2,488.25	68.19%
5-1045 · SAIF Workers Comp	0.00	1,750.00	-1,750.00	0.0%
5-1085 · Outside Services - Payroll	0.00	0.00	0.00	0.0%
Total 5-1000 · Payroll Expenses	50,918.64	85,261.00	-34,342.36	59.72%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	5,823.10	9,375.00	-3,551.90	62.11%
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	294.17	458.00	-163.83	64.23%
5-2040 · Disability Insurance	846.49	333.00	513.49	254.2% <i>pd Feb & Mar OR PFML chgs</i>
Total 5-2000 · Employee Benefits	7,085.44	10,374.00	-3,288.56	68.3%

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

	Feb 24	Budget	\$ Over Budget	% of Budget
6-0000 · ProShop				
6-0010 · Office Supplies	135.98	120.00	15.98	113.32%
6-0020 · Golf Cart Expense	0.00	0.00	0.00	0.0%
6-0030 · Printing/Copying Expenses	229.00	0.00	229.00	100.0% <i>guest green fee tags</i>
Total 6-0000 · ProShop	364.98	120.00	244.98	304.15%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,056.90	500.00	556.90	211.38% <i>gopher traps, hard hat parts...</i>
6-1020 · Fuel/Oil	0.00	3,575.00	-3,575.00	0.0% <i>tanks not filled until March</i>
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	162.00	170.00	-8.00	95.29%
6-1040 · Sand	0.00	0.00	0.00	0.0%
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	1,381.78	450.00	931.78	307.06% <i>Stihl Blower, vises...</i>
6-1065 · GK Safety Expense	71.80	200.00	-128.20	35.9%
6-1068 · Equipment Repairs	3,458.92	2,000.00	1,458.92	172.95% <i>various repairs...all under \$1k</i>
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	8,589.04	11,395.00	-2,805.96	75.38%
6-2000 · Maintenance				
6-2010 · General Supplies	851.24	1,650.00	-798.76	51.59%
6-2015 · Equipment Repairs	19,078.21	1,500.00	17,578.21	1,271.88% <i>\$15,359 to be trans from Reserves qualified repairs</i>
6-2020 · Swimming Pool Maint./Repair	139.58	825.00	-685.42	16.92%
6-2025 · Equipment Rental	95.20	250.00	-154.80	38.08%
6-2035 · Maintenance Agreement	675.00	1,350.00	-675.00	50.0%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	489.80	200.00	289.80	244.9% <i>replacement battery for AED</i>
6-2055 · Restaurant Maint/Repair	0.00	200.00	-200.00	0.0%

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	Feb 24	Budget	\$ Over Budget	% of Budget
6-2060 · Small Tools	352.24	450.00	-97.76	78.28%
6-2065 · Janitorial Supplies	1,099.61	1,375.00	-275.39	79.97%
				<i>to be trans from Reserves for RV Lot Gravel Project & Drainage</i>
6-2075 · Maintenance Expense	3,417.80	0.00	3,417.80	100.0% <i>repairs</i>
6-2080 · Flooring Maintenance	0.00	0.00	0.00	0.0%
Total 6-2000 · Maintenance	26,198.68	7,800.00	18,398.68	335.88%
6-3000 · Utilities				
6-3010 · Telephone	1,055.04	1,325.00	-269.96	79.63%
6-3020 · Natural Gas	3,792.98	5,000.00	-1,207.02	75.86%
6-3030 · Electricity	4,939.42	4,200.00	739.42	117.61%
6-3040 · Water/Sewer	1,686.72	2,150.00	-463.28	78.45%
6-3050 · Garbage Disposal	863.23	2,300.00	-1,436.77	37.53%
6-3060 · Cable	244.87	70.00	174.87	349.81% <i>budget was miscalculated quarterly billings on card access & alarm monitoring</i>
6-3070 · Security	4,692.57	3,100.00	1,592.57	151.37%
Total 6-3000 · Utilities	17,274.83	18,145.00	-870.17	95.2%
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	4,083.10	4,100.00	-16.90	99.59%
				<i>services related to foreclosures & Rules issues, assessment</i>
6-5020 · Legal Services	2,887.82	500.00	2,387.82	577.56% <i>structure/budget</i>
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	737.36	550.00	187.36	134.07% <i>ADP fees & shred service</i>
6-5040 · Professional Services	0.00	0.00	0.00	0.0%
6-5045 · Marion County Recorder	0.00	0.00	0.00	0.0%
Total 6-5000 · Professional Services	7,708.28	5,150.00	2,558.28	149.68%

Woodburn Estates & Golf

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6-6000 · Office Expense				
6-6001 · Small Equipment Lease	486.41	510.00	-23.59	95.38%
6-6010 · Computer Maint./Support	1,776.95	2,911.00	-1,134.05	61.04%
6-6015 · Software/Upgrades	57.99	52.50	5.49	110.46%
6-6020 · Office Supplies/Misc Supplies	869.86	250.00	619.86	347.94% <i>ink cartridges & toner</i>
6-6021 · Office Printing/Copying Expense	202.40	1,000.00	-797.60	20.24%
6-6030 · Postage/Freight	1,515.33	380.00	1,135.33	398.77% <i>postage for 12/29, 1/2 & 1/11</i>
6-6090 · Bank Service Charges	416.27	900.00	-483.73	46.25%
6-6095 · Merchant Account Fees	2,692.66	2,750.00	-57.34	97.92%
Total 6-6000 · Office Expense	8,017.87	8,753.50	-735.63	91.6%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	375.00	0.00	375.00	100.0% <i>turf class for GK staff</i>
6-7020 · License Fees	442.50	450.00	-7.50	98.33%
6-7030 · Dues & Subscriptions	295.99	785.00	-489.01	37.71%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7070 · Over/Short	-2.00		0.00	0.0%
Total 6-7000 · Other Business Expense	1,111.49	1,235.00	-123.51	90.0%
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	100.00	0.00	100.00	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	100.00	0.00	100.00	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	3,250.00	-398.63	87.73%
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	3,450.00	-396.24	88.52%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%

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Total Expense	182,752.88	206,683.50	-23,930.62	88.42%
Net Ordinary Income	-29,587.85	-1,260.50	-28,327.35	2,347.31%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	1,569.96	0.00	1,569.96	100.0%
Total 8-3000 · Operating Misc Income	1,569.96	0.00	1,569.96	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	4,380.00	0.00	4,380.00	100.0%
8-6015 · Reserve WC Acct Interest Income	1,645.67	0.00	1,645.67	100.0%
Total 8-6000 · Reserve Account Income	6,025.67	0.00	6,025.67	100.0%
Total Other Income	7,595.63	0.00	7,595.63	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	56,792.24	0.00	56,792.24	100.0%
Total Other Expense	56,792.24	0.00	56,792.24	100.0%
Net Other Income	-49,196.61	0.00	-49,196.61	100.0%
Net Income	-78,784.46	-1,260.50	-77,523.96	6,250.26%