

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

Ordinary Income/Expense	<u>Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	57,916.68	16,884.00	41,032.68	343.03%
Total 4-1000 · Homeowners Annual Assessments	57,916.68	16,884.00	41,032.68	343.03%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	1,974.00	0.00	1,974.00	100.0%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	0.00	0.00	0.00	0.0%
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	0.00	0.00	0.00	0.0%
4-1270 · Associate Membership-Pool-Fit	0.00	0.00	0.00	0.0%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	1,974.00	0.00	1,974.00	100.0%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	0.00	0.00	0.00	0.0%
4-2060 · RV Space - Small	668.63	1,890.00	-1,221.37	35.38%
4-2070 · RV Space - Medium	2,089.03	1,600.00	489.03	130.56%
4-2080 · RV Space - Large	901.14	559.00	342.14	161.21%
4-2081 · Storage Unit - Small	-472.89	70.00	-542.89	-675.56%
4-2082 · Storage Unit - Large	1,576.63	420.00	1,156.63	375.39%
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	620.38	440.00	180.38	141.0%
4-2086 · Family Member RV Storage-Lg	76.95	0.00	76.95	100.0%
Total 4-2000 · Storage Fees	5,459.87	4,979.00	480.87	109.66%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	336.46	0.00	336.46	100.0%
4-2115 · Associate - RV Space Small	355.50	0.00	355.50	100.0%
4-2120 · Associate - RV Space - Medium	0.00	0.00	0.00	0.0%

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4-2125 · Associate - RV Space - Large	-506.25	0.00	-506.25	100.0%
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	185.71	0.00	185.71	100.0%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	0.00	500.00	-500.00	0.0%
4-3040 · Rent-Restaurant Utilities	0.00	1,000.00	-1,000.00	0.0%
4-3050 · Rent-Facility Rentals	166.67	500.00	-333.33	33.33%
4-3055 · Facility Cleaning Fee	-166.67	0.00	-166.67	100.0%
Total 4-3000 · Rental Income	0.00	2,000.00	-2,000.00	0.0%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	24.00	0.00	24.00	100.0%
4-4020 · FI-Health Fac/PoolGuest Income	136.10	0.00	136.10	100.0%
4-4050 · FI-Pickleball Guest Income	12.00	0.00	12.00	100.0%
4-4060 · FI-Misc Guest Fees	0.00	0.00	0.00	0.0%
Total 4-4000 · Guest Facility Usage Income	172.10	0.00	172.10	100.0%
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	225.00	50.00	175.00	450.0%
4-4111 · Golf Cart Rental Income-9 Hole	0.00	0.00	0.00	0.0%
4-4115 · Golf Cart Registration-G Course	991.41	1,000.00	-8.59	99.14%
4-4116 · Golf Cart Registration-Grounds	10.00	150.00	-140.00	6.67%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	112.34	100.00	12.34	112.34%
4-4122 · Golf Clubs/Golf Bags	375.84	300.00	75.84	125.28%
4-4123 · Clothes	799.17	200.00	599.17	399.59%
4-4124 · Shoes	383.93	100.00	283.93	383.93%
4-4125 · General Merchandise	354.13	100.00	254.13	354.13%
4-4126 · Drinks	192.67	75.00	117.67	256.89%
4-4127 · Snacks	117.23	50.00	67.23	234.46%

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4-4128 · Beer	1,012.01	1,100.00	-87.99	92.0%
Total 4-4120 · ProShop Merchandise Income	3,347.32	2,025.00	1,322.32	165.3%
4-4130 · ProShop Gift Card Sale	-29.96	0.00	-29.96	100.0%
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	1,112.49	750.00	362.49	148.33%
4-4153 · Greens Fees - Oregon Trail	50.00	0.00	50.00	100.0%
4-4154 · Punch Card	300.00	0.00	300.00	100.0%
Total 4-4150 · Golf Green Fees	1,462.49	750.00	712.49	195.0%
4-4180 · Sales Discounts	-425.79	-150.00	-275.79	283.86%
Total 4-4100 · ProShop Income	5,580.47	3,825.00	1,755.47	145.9%
4-5000 · Publications Income				
4-5010 · News & Views	3,499.90	2,325.00	1,174.90	150.53%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	3,499.90	2,325.00	1,174.90	150.53%
4-6000 · Coffee Hour Income	381.40	0.00	381.40	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	1,558.00	0.00	1,558.00	100.0%
Total 4-6500 · Activities Income	1,558.00	0.00	1,558.00	100.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	481.10	100.00	381.10	481.1%
4-7040 · Late Fee	1,085.89	325.00	760.89	334.12%
4-7045 · Lien Fee	225.00	0.00	225.00	100.0%
4-7050 · Fines	500.00	0.00	500.00	100.0%
4-7055 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	2,291.99	425.00	1,866.99	539.29%
4-8000 · Other Misc. Income				

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	Mar 24	Budget	\$ Over Budget	% of Budget
4-8045 · Credit Card Surcharge	136.98	75.00	61.98	182.64%
4-8055 · Access Card/ Key Fobs	50.00	30.00	20.00	166.67%
Total 4-8000 · Other Misc. Income	186.98	105.00	81.98	178.08%
Total Income	79,207.10	30,543.00	48,664.10	259.33%
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	483.43	250.00	233.43	193.37%
5-5030 · Drink Expense	126.04	15.00	111.04	840.27%
5-5040 · Snack Expense	167.42	15.00	152.42	1,116.13%
5-5050 · Purchase Discounts	-3.32	-11.00	7.68	30.18%
Total 50000 · Cost of Goods Sold	773.57	269.00	504.57	287.57%
Total COGS	773.57	269.00	504.57	287.57%
Gross Profit	78,433.53	30,274.00	48,159.53	259.08%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	69,809.95	98,032.00	-28,222.05	71.21%
5-1020 · Overtime Wages	7,306.17	1,000.00	6,306.17	730.62%
5-1025 · Payroll Taxes & W/C	8,349.49	10,829.00	-2,479.51	77.1%
5-1045 · SAIF Workers Comp	0.00	1,750.00	-1,750.00	0.0%
5-1085 · Outside Services - Payroll	3,152.11	4,000.00	-847.89	78.8%
Total 5-1000 · Payroll Expenses	88,617.72	115,611.00	-26,993.28	76.65%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	2,593.01	4,687.50	-2,094.49	55.32%
5-2025 · Vision Insurance	-14.70	83.00	-97.70	-17.71%
5-2030 · Life Ins	237.42	125.00	112.42	189.94%
5-2035 · Retirement Plan	441.81	458.00	-16.19	96.47%
5-2040 · Disability Insurance	927.97	333.00	594.97	278.67%
Total 5-2000 · Employee Benefits	4,185.51	5,686.50	-1,500.99	73.6%
6-0000 · ProShop				

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6-0010 · Office Supplies	18.99	120.00	-101.01	15.83%
6-0020 · Golf Cart Expense	0.00	200.00	-200.00	0.0%
6-0030 · Printing/Copying Expenses	199.00	0.00	199.00	100.0%
Total 6-0000 · ProShop	217.99	320.00	-102.01	68.12%
6-1000 · Groundskeeping				
6-1010 · General Supplies	142.68	500.00	-357.32	28.54%
6-1020 · Fuel/Oil	1,298.30	0.00	1,298.30	100.0%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	0.00	3,000.00	-3,000.00	0.0%
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	210.00	0.00	210.00	100.0%
6-1060 · GK Small Tools	5,137.30	450.00	4,687.30	1,141.62%
6-1065 · GK Safety Expense	126.71	200.00	-73.29	63.36%
6-1068 · Equipment Repairs	2,104.65	2,150.00	-45.35	97.89%
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	9,181.64	6,470.00	2,711.64	141.91%
6-2000 · Maintenance				
6-2010 · General Supplies	998.48	1,700.00	-701.52	58.73%
6-2015 · Equipment Repairs	-18,830.96	1,500.00	-20,330.96	-1,255.4%
6-2020 · Swimming Pool Maint./Repair	494.16	850.00	-355.84	58.14%
6-2025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-2035 · Maintenance Agreement	1,289.06	2,900.00	-1,610.94	44.45%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	0.00	225.00	-225.00	0.0%
6-2055 · Restaurant Maint/Repair	322.70	200.00	122.70	161.35%
6-2060 · Small Tools	0.00	450.00	-450.00	0.0%
6-2065 · Janitorial Supplies	1,273.36	1,375.00	-101.64	92.61%

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6-2075 · Maintenance Expense	22,900.00	0.00	22,900.00	100.0%
6-2080 · Flooring Maintenance	0.00	1,000.00	-1,000.00	0.0%
Total 6-2000 · Maintenance	8,446.80	10,200.00	-1,753.20	82.81%
6-3000 · Utilities				
6-3010 · Telephone	879.33	1,325.00	-445.67	66.37%
6-3020 · Natural Gas	3,887.84	5,400.00	-1,512.16	72.0%
6-3030 · Electricity	4,766.29	4,000.00	766.29	119.16%
6-3040 · Water/Sewer	2,579.01	2,300.00	279.01	112.13%
6-3050 · Garbage Disposal	1,480.18	1,400.00	80.18	105.73%
6-3060 · Cable	244.87	70.00	174.87	349.81%
6-3070 · Security	0.00	0.00	0.00	0.0%
Total 6-3000 · Utilities	13,837.52	14,495.00	-657.48	95.46%
6-4000 · Taxes				
6-4020 · Real Property Tax	0.00	0.00	0.00	0.0%
6-4030 · Income Tax Expense	5,026.59	0.00	5,026.59	100.0%
Total 6-4000 · Taxes	5,026.59	0.00	5,026.59	100.0%
6-5000 · Professional Services				
6-5010 · Liability Insurance	4,083.10	4,100.00	-16.90	99.59%
6-5020 · Legal Services	1,379.17	2,500.00	-1,120.83	55.17%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	545.29	650.00	-104.71	83.89%
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	6,007.56	7,250.00	-1,242.44	82.86%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	463.61	860.00	-396.39	53.91%
6-6005 · Website Expense	0.00			
6-6010 · Computer Maint./Support	1,782.82	1,411.00	371.82	126.35%
6-6015 · Software/Upgrades	57.99	52.50	5.49	110.46%
6-6020 · Office Supplies/Misc Supplies	37.16	550.00	-512.84	6.76%

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6-6021 · Office Printing/Copying Expense	309.00	200.00	109.00	154.5%
6-6030 · Postage/Freight	556.51	0.00	556.51	100.0%
6-6090 · Bank Service Charges	164.79	200.00	-35.21	82.4%
6-6095 · Merchant Account Fees	1,091.72	1,050.00	41.72	103.97%
Total 6-6000 · Office Expense	4,463.60	4,323.50	140.10	103.24%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	30.00	0.00	30.00	100.0%
6-7020 · License Fees	26.00	0.00	26.00	100.0%
6-7030 · Dues & Subscriptions	15.99	20.00	-4.01	79.95%
6-7050 · Bad Debt Expense	0.00	500.00	-500.00	0.0%
6-7070 · Over/Short	-2.00			
Total 6-7000 · Other Business Expense	69.99	520.00	-450.01	13.46%
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	27.78	0.00	27.78	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
Total 6-8000 · Event Expenses	470.58	0.00	470.58	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	1,711.08	2,000.00	-288.92	85.55%
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	1,810.08	2,600.00	-789.92	69.62%
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	142,335.58	167,476.00	-25,140.42	84.99%
Net Ordinary Income	-63,902.05	-137,202.00	73,299.95	46.58%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				

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8-3010 · Operating Bank Account Interest	1,158.91	0.00	1,158.91	100.0%
Total 8-3000 · Operating Misc Income	1,158.91	0.00	1,158.91	100.0%
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	33,156.00	0.00	33,156.00	100.0%
8-6015 · Reserve WC Acct Interest Income	6,919.63	0.00	6,919.63	100.0%
Total 8-6000 · Reserve Account Income	40,075.63	0.00	40,075.63	100.0%
Total Other Income	41,234.54	0.00	41,234.54	100.0%
Other Expense				
8-7000 · Repair/Replace Reserve Expense	5,159.31	0.00	5,159.31	100.0%
Total Other Expense	5,159.31	0.00	5,159.31	100.0%
Net Other Income	36,075.23	0.00	36,075.23	100.0%
Net Income	<u>-27,826.82</u>	<u>-137,202.00</u>	<u>109,375.18</u>	<u>20.28%</u>