

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through May 2022

| Ordinary Income/Expense | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|-------------------|----------------|
| Income | | | | |
| 4-1000 · Homeowners Annual Assessments | | | | |
| 4-1010 · Homeowners Annual Assessment | 921,950.66 | 896,600.00 | 25,350.66 | 102.83% |
| Total 4-1000 · Homeowners Annual Assessments | 921,950.66 | 896,600.00 | 25,350.66 | 102.83% |
| 4-1100 · Membership Dues | | | | |
| 4-1110 · Homeowners Golf | 81,739.26 | 96,000.00 | -14,260.74 | 85.15% |
| 4-1115 · Homeowners Golf #2 | 15,778.99 | 25,825.00 | -10,046.01 | 61.1% |
| 4-1120 · Homeowners Twilight Golf | 5,879.99 | 5,450.00 | 429.99 | 107.89% |
| 4-1125 · Homeowners Mini Golf | 510.58 | 600.00 | -89.42 | 85.1% |
| Total 4-1100 · Membership Dues | 103,908.82 | 127,875.00 | -23,966.18 | 81.26% |
| 4-1200 · Associates Membership Dues | | | | |
| 4-1250 · Associates Golf Only | 40,406.23 | 45,405.00 | -4,998.77 | 88.99% |
| 4-1255 · Associates Golf Only #2 | 825.00 | 825.00 | 0.00 | 100.0% |
| 4-1260 · Associate Full Social for 2 | 7,175.50 | 6,025.00 | 1,150.50 | 119.1% |
| 4-1260A · Associate Full Social w/Golf | 3,156.25 | 800.00 | 2,356.25 | 394.53% |
| 4-1265 · Associate Twilight/Wknd/Holiday | 1,925.00 | 1,575.00 | 350.00 | 122.22% |
| 4-1270 · Associate Membership-Pool-Fit | 3,823.61 | 3,000.00 | 823.61 | 127.45% |
| 4-1275 · Associate Social-NO Pool/Fitness | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 4-1200 · Associates Membership Dues | 57,311.59 | 58,130.00 | -818.41 | 98.59% |
| 4-2000 · Storage Fees | | | | |
| 4-2050 · Golf Car Storage | 8,410.23 | 8,745.00 | -334.77 | 96.17% |
| 4-2060 · RV Space - Small | 16,366.21 | 17,500.00 | -1,133.79 | 93.52% |
| 4-2070 · RV Space - Medium | 36,185.96 | 40,890.00 | -4,704.04 | 88.5% |
| 4-2080 · RV Space - Large | 25,085.26 | 33,260.00 | -8,174.74 | 75.42% |
| 4-2085 · RV Cleaning Fee | 2,228.57 | 1,375.00 | 853.57 | 162.08% |
| Total 4-2000 · Storage Fees | 88,276.23 | 101,770.00 | -13,493.77 | 86.74% |
| 4-3000 · Rental Income | | | | |
| 4-3020 · Rent-Restaurant | 500.00 | 500.00 | 0.00 | 100.0% |
| 4-3040 · Rent - Restaurant Recoup | 3,937.50 | 3,500.00 | 437.50 | 112.5% |
| 4-3050 · Rent-Facility Rentals | 318.75 | 2,500.00 | -2,181.25 | 12.75% |
| 4-3055 · Facility Rental Deposit | 56.25 | | | |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

| | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|--|--------------|-----------|----------------|-------------|
| 4-3060 · Facility Rental Discount | -106.25 | | | |
| Total 4-3000 · Rental Income | 4,706.25 | 6,500.00 | -1,793.75 | 72.4% |
| 4-4000 · Guest Facility Usage Income | | | | |
| 4-4010 · FI-Billiards Guest Income | 15.00 | | | |
| 4-4020 · FI-Health Center Guest Income | 219.10 | | | |
| Total 4-4000 · Guest Facility Usage Income | 234.10 | | | |
| 4-4100 · ProShop Income | | | | |
| 4-4110 · Golf Car Rental Income | 820.00 | 1,666.68 | -846.68 | 49.2% |
| 4-4120 · ProShop Merchandise Income | | | | |
| 4-4121 · Golf Balls | 973.40 | 583.35 | 390.05 | 166.86% |
| 4-4122 · Golf Clubs/Golf Bags | 4,720.65 | 666.68 | 4,053.97 | 708.08% |
| 4-4123 · Clothes | 4,195.12 | 1,041.68 | 3,153.44 | 402.73% |
| 4-4124 · Shoes | 1,070.89 | 1,354.18 | -283.29 | 79.08% |
| 4-4125 · General Merchandise | 2,057.64 | 666.68 | 1,390.96 | 308.64% |
| 4-4126 · Drinks | 724.34 | 625.00 | 99.34 | 115.89% |
| 4-4127 · Snacks | 794.58 | 729.18 | 65.40 | 108.97% |
| 4-4128 · Beer | 4,695.08 | 5,000.00 | -304.92 | 93.9% |
| Total 4-4120 · ProShop Merchandise Income | 19,231.70 | 10,666.75 | 8,564.95 | 180.3% |
| 4-4130 · ProShop Gift Card Sale | -68.40 | | | |
| 4-4150 · Golf Green Fees | | | | |
| 4-4151 · Green Fees - Member | 2,458.00 | 2,343.75 | 114.25 | 104.88% |
| 4-4152 · Green Fees - Guest | 4,709.00 | 9,166.68 | -4,457.68 | 51.37% |
| 4-4153 · Greens Fees - Oregon Trail | 550.00 | | | |
| 4-4154 · Punch Card | 3,347.00 | 3,000.00 | 347.00 | 111.57% |
| 4-4157 · Annual OP36 License Fee | 500.00 | | | |
| Total 4-4150 · Golf Green Fees | 11,564.00 | 14,510.43 | -2,946.43 | 79.69% |
| 4-4180 · Sales Discounts | -3,332.39 | | | |
| Total 4-4100 · ProShop Income | 28,214.91 | 26,843.86 | 1,371.05 | 105.11% |
| 4-5000 · Publications Income | | | | |
| 4-5010 · News & Views | 10,090.28 | 8,333.35 | 1,756.93 | 121.08% |
| 4-5020 · SI-Directory | 4,200.13 | 7,916.68 | -3,716.55 | 53.05% |
| Total 4-5000 · Publications Income | 14,290.41 | 16,250.03 | -1,959.62 | 87.94% |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

| | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|-------------------|----------------|
| 4-6000 · Coffee Hour Income | 872.80 | | | |
| 4-6500 · Activities Income | | | | |
| 4-6501 · Craft Fair Income | 320.00 | | | |
| 4-6500 · Activities Income - Other | 0.00 | 2,083.35 | -2,083.35 | 0.0% |
| Total 4-6500 · Activities Income | 320.00 | 2,083.35 | -1,763.35 | 15.36% |
| 4-7000 · Interest Charges/Fines/Fees | | | | |
| 4-7010 · Past Due Balance Interest Fees | 1,194.92 | 1,250.00 | -55.08 | 95.59% |
| 4-7040 · Late Fee | 1,353.62 | 1,562.50 | -208.88 | 86.63% |
| 4-7045 · Lien Fee | 0.00 | 541.68 | -541.68 | 0.0% |
| 4-7050 · Fines | 100.00 | 104.18 | -4.18 | 95.99% |
| 4-7055 · Returned Check Charges | 105.00 | 104.18 | 0.82 | 100.79% |
| Total 4-7000 · Interest Charges/Fines/Fees | 2,753.54 | 3,562.54 | -809.00 | 77.29% |
| 4-8000 · Other Misc. Income | | | | |
| 4-8015 · Bottle/Can Return | 0.00 | 131.25 | -131.25 | 0.0% |
| 4-8020 · General Income | 0.00 | 416.68 | -416.68 | 0.0% |
| 4-8025 · Administrative Fees | 115.00 | | | |
| 4-8045 · Credit Card Surcharge | 1,899.63 | 958.34 | 941.29 | 198.22% |
| 4-8055 · Access Card/ Key Fobs | 130.00 | 114.59 | 15.41 | 113.45% |
| Total 4-8000 · Other Misc. Income | 2,144.63 | 1,620.86 | 523.77 | 132.31% |
| Total Income | 1,224,983.94 | 1,241,235.64 | -16,251.70 | 98.69% |
| Cost of Goods Sold | | | | |
| 50000 · Cost of Goods Sold | | | | |
| 5-5010 · ProShop Inventory Expense | 18,356.70 | 2,375.00 | 15,981.70 | 772.91% |
| 5-5020 · Beer Expense | 2,597.06 | 1,645.85 | 951.21 | 157.79% |
| 5-5030 · Drink Expense | 385.06 | 187.50 | 197.56 | 205.37% |
| 5-5035 · ProShop - Misc Purchase | 0.00 | 156.25 | -156.25 | 0.0% |
| 5-5040 · Snack Expense | 743.80 | 354.18 | 389.62 | 210.01% |
| 5-5050 · Purchase Discounts | -79.30 | -93.75 | 14.45 | 84.59% |
| Total 50000 · Cost of Goods Sold | 22,003.32 | 4,625.03 | 17,378.29 | 475.74% |
| Total COGS | 22,003.32 | 4,625.03 | 17,378.29 | 475.74% |
| Gross Profit Expense | 1,202,980.62 | 1,236,610.61 | -33,629.99 | 97.28% |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

| | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------|--------------|------------|----------------|-------------|
| 5-1000 · Payroll Expenses | | | | |
| 5-1010 · Salaries & Wages | 300,645.32 | 308,333.35 | -7,688.03 | 97.51% |
| 5-1020 · Overtime Wages | 13,998.63 | 5,416.68 | 8,581.95 | 258.44% |
| 5-1025 · Payroll Taxes & W/C | 33,584.69 | 32,916.68 | 668.01 | 102.03% |
| 5-1045 · SAIF Workers Comp | 7,101.50 | 6,250.00 | 851.50 | 113.62% |
| Total 5-1000 · Payroll Expenses | 355,330.14 | 352,916.71 | 2,413.43 | 100.68% |
| 5-2000 · Employee Benefits | | | | |
| 5-2020 · Medical/Dental Insurance | 21,295.58 | 21,666.68 | -371.10 | 98.29% |
| 5-2025 · Vision Insurance | 59.44 | 281.25 | -221.81 | 21.13% |
| 5-2030 · Life Ins | 917.99 | 1,031.25 | -113.26 | 89.02% |
| 5-2035 · Retirement Plan | 3,046.06 | 2,781.25 | 264.81 | 109.52% |
| 5-2040 · Disability Insurance | 1,772.79 | | | |
| Total 5-2000 · Employee Benefits | 27,091.86 | 25,760.43 | 1,331.43 | 105.17% |
| 6-0000 · ProShop | | | | |
| 6-0010 · Office Supplies | 326.98 | | | |
| 6-0020 · Golf Cart Expense | 15.69 | | | |
| Total 6-0000 · ProShop | 342.67 | | | |
| 6-1000 · Groundskeeping | | | | |
| 6-1010 · General Supplies | 230.42 | 416.68 | -186.26 | 55.3% |
| 6-1020 · Fuel/Oil | 7,458.15 | 6,666.68 | 791.47 | 111.87% |
| 6-1030 · Fertilizer/Sprays | 10,473.76 | 11,666.68 | -1,192.92 | 89.78% |
| 6-1035 · Maintenance Agreement | 486.00 | | | |
| 6-1040 · Sand | 13,910.77 | 6,250.00 | 7,660.77 | 222.57% |
| 6-1045 · Grass Seed | 154.00 | | | |
| 6-1050 · Gravel | 0.00 | 583.35 | -583.35 | 0.0% |
| 6-1055 · Maintenance - Grounds | 1,885.71 | 2,500.00 | -614.29 | 75.43% |
| 6-1068 · Equipment/Repairs | 6,983.42 | 7,083.35 | -99.93 | 98.59% |
| 6-1080 · Trees | 1,750.00 | | | |
| Total 6-1000 · Groundskeeping | 43,332.23 | 35,166.74 | 8,165.49 | 123.22% |
| 6-2000 · Maintenance | | | | |
| 6-2010 · General Supplies | 10,191.48 | 20,000.00 | -9,808.52 | 50.96% |
| 6-2015 · Equipment Repairs | 16,135.18 | 3,541.68 | 12,593.50 | 455.58% |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

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| 6-2020 · Swimming Pool Maint./Repair | 5,211.44 | 2,854.18 | 2,357.26 | 182.59% |
| 6-2025 · Equipment Rental | 247.28 | 2,395.85 | -2,148.57 | 10.32% |
| 6-2035 · Maintenance Agreement | 3,847.17 | 3,125.00 | 722.17 | 123.11% |
| 6-2045 · Office Remodel/Repairs | 3,262.21 | | | |
| 6-2050 · Safety or Medical Supplies | 6,074.18 | 2,083.35 | 3,990.83 | 291.56% |
| 6-2055 · Restaurant Maint/Repair | 3,388.02 | 31.25 | 3,356.77 | 10,841.66% |
| 6-2060 · Small Tools | 4,081.00 | 1,041.67 | 3,039.33 | 391.78% |
| 6-2065 · Janitorial Supplies | 5,183.05 | 3,760.42 | 1,422.63 | 137.83% |
| 6-2075 · Maintenance Expense | 5,881.52 | | | |
| Total 6-2000 · Maintenance | 63,502.53 | 38,833.40 | 24,669.13 | 163.53% |
| 6-3000 · Utilities | | | | |
| 6-3010 · Telephone | 5,882.28 | 4,791.67 | 1,090.61 | 122.76% |
| 6-3020 · Natural Gas | 15,526.31 | 11,458.35 | 4,067.96 | 135.5% |
| 6-3030 · Electricity | 17,988.88 | 21,666.67 | -3,677.79 | 83.03% |
| 6-3040 · Water/Sewer | 8,232.52 | 8,958.35 | -725.83 | 91.9% |
| 6-3050 · Garbage Disposal | 5,822.76 | 7,500.00 | -1,677.24 | 77.64% |
| 6-3060 · Cable | 1,056.71 | 875.00 | 181.71 | 120.77% |
| 6-3070 · Security | 5,957.74 | 10,833.35 | -4,875.61 | 54.99% |
| Total 6-3000 · Utilities | 60,467.20 | 66,083.39 | -5,616.19 | 91.5% |
| 6-4000 · Taxes | | | | |
| 6-4020 · Real Property Tax | 55,496.36 | 35,620.85 | 19,875.51 | 155.8% |
| 6-4030 · Income Tax Expense | 8,086.31 | 6,666.67 | 1,419.64 | 121.3% |
| Total 6-4000 · Taxes | 63,582.67 | 42,287.52 | 21,295.15 | 150.36% |
| 6-5000 · Professional Services | | | | |
| 6-5010 · Liability Insurance | 18,018.39 | 27,916.67 | -9,898.28 | 64.54% |
| 6-5020 · Legal Services | 2,623.61 | 1,666.67 | 956.94 | 157.42% |
| 6-5030 · Accounting Services | 12,900.00 | 8,750.00 | 4,150.00 | 147.43% |
| 6-5035 · Offsite Services | 7,316.78 | 10,000.00 | -2,683.22 | 73.17% |
| 6-5040 · Professional Services | 275.00 | 2,666.67 | -2,391.67 | 10.31% |
| 6-5045 · Marion County Recorder | 754.50 | 583.35 | 171.15 | 129.34% |
| Total 6-5000 · Professional Services | 41,888.28 | 51,583.36 | -9,695.08 | 81.21% |
| 6-6000 · Office Expense | | | | |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

| | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|------------------|----------------|
| 6-6001 · Small Equipment Lease | 2,502.15 | 2,583.35 | -81.20 | 96.86% |
| 6-6005 · Website Expense | 99.00 | 500.00 | -401.00 | 19.8% |
| 6-6010 · Computer Maint./Support | 8,416.20 | 10,833.35 | -2,417.15 | 77.69% |
| 6-6015 · Software/Upgrades | 200.95 | 500.00 | -299.05 | 40.19% |
| 6-6020 · Office Supplies/Misc Supplies | 3,335.36 | 2,583.35 | 752.01 | 129.11% |
| 6-6030 · Postage/Freight | 2,806.84 | 2,000.00 | 806.84 | 140.34% |
| 6-6035 · Lawn Care Expense | 45.67 | | | |
| 6-6090 · Bank Service Charges | 775.20 | 1,250.00 | -474.80 | 62.02% |
| 6-6095 · Merchant Account Fees | 4,692.51 | 2,500.00 | 2,192.51 | 187.7% |
| Total 6-6000 · Office Expense | 22,873.88 | 22,750.05 | 123.83 | 100.54% |
| 6-7000 · Other Business Expense | | | | |
| 6-7011 · Meals | 0.00 | 93.75 | -93.75 | 0.0% |
| 6-7017 · Education/Classes/Conf | 479.00 | | | |
| 6-7020 · License Fees | 421.50 | 1,041.67 | -620.17 | 40.46% |
| 6-7030 · Dues & Subscriptions | 2,058.95 | 625.00 | 1,433.95 | 329.43% |
| 6-7050 · Bad Debt Expense | 837.80 | | | |
| 6-7060 · Misc. Business Expense | 0.00 | 2,552.10 | -2,552.10 | 0.0% |
| 6-7070 · Over/Short | 12.55 | | | |
| Total 6-7000 · Other Business Expense | 3,809.80 | 4,312.52 | -502.72 | 88.34% |
| 6-8000 · Event Expenses | | | | |
| 6-8010 · Activities Expense | 618.98 | 916.67 | -297.69 | 67.53% |
| 6-8020 · Coffee Hour Expenses | 459.28 | 104.17 | 355.11 | 440.9% |
| 6-8040 · Other Event Expenses | 0.00 | 20.85 | -20.85 | 0.0% |
| Total 6-8000 · Event Expenses | 1,078.26 | 1,041.69 | 36.57 | 103.51% |
| 6-9000 · Communication Expenses | | | | |
| 6-9010 · Publishing N & V's Expense | 18,453.99 | 14,166.67 | 4,287.32 | 130.26% |
| 6-9030 · Printing/Copying Expenses | 650.31 | 2,083.35 | -1,433.04 | 31.22% |
| 6-9040 · Marketing | 0.00 | 562.50 | -562.50 | 0.0% |
| 6-9050 · Branding | 451.95 | | | |
| Total 6-9000 · Communication Expenses | 19,556.25 | 16,812.52 | 2,743.73 | 116.32% |
| 66900 · *Reconciliation Discrepancies | 832.43 | | | |
| Total Expense | 703,688.20 | 657,548.33 | 46,139.87 | 107.02% |

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2022

| | Jan - May 22 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|------------------|---------------|
| Net Ordinary Income | 499,292.42 | 579,062.28 | -79,769.86 | 86.22% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 8-3000 · Operating Misc Income | 47.59 | | | |
| 8-3010 · Operating Bank Account Interest | -1,084.17 | | | |
| 8-3020 · Op Acc CD Unrealized Gain/Loss | 620.00 | | | |
| 8-3055 · Bad Debt Recovery | -416.58 | | | |
| Total 8-3000 · Operating Misc Income | 8,575.91 | | | |
| 8-4000 · Golf Car Registration Restrict | | | | |
| 8-6000 · Reserve Account Income | | | | |
| 8-6010 · Working Capital Fund | 230,184.00 | | | |
| 8-6015 · Reserve WC Acct Interest Income | 1,973.32 | | | |
| 8-6020 · Reserve CDUnrealized Gain/Loss | -22,030.65 | | | |
| Total 8-6000 · Reserve Account Income | 210,126.67 | | | |
| Total Other Income | 218,286.00 | | | |
| Other Expense | | | | |
| 8-7000 · Repair/Replace Reserve Expense | 145,979.82 | | | |
| Total Other Expense | 145,979.82 | | | |
| Net Other Income | 72,306.18 | | | |
| Net Income | 571,598.60 | 579,062.28 | -7,463.68 | 98.71% |