

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

| Ordinary Income/Expense | Jan - Aug 24 | Budget |
|---|--------------|--------------|
| Income | | |
| 4-1000 · Homeowners Annual Assessments | | |
| 4-1010 · Homeowners Annual Assessment P1 | 1,447,800.26 | 1,435,500.00 |
| 4-1025 · Homeowners Annual Assessment P2 | 0.04 | |
| Total 4-1000 · Homeowners Annual Assessments | 1,447,800.30 | 1,435,500.00 |
| 4-1200 · Associates Membership Dues | | |
| 4-1250 · Associates Golf Only | 53,852.91 | 47,003.81 |
| 4-1255 · Associates Golf Only #2 | 909.00 | 909.00 |
| 4-1260 · Associate Full Social for 2 | 9,409.82 | 5,552.00 |
| 4-1260A · Associate Full Social w/Golf | 816.00 | 816.00 |
| 4-1265 · Associate Twilight/Wknd/Holiday | 3,800.33 | 2,619.00 |
| 4-1270 · Associate Membership-Pool-Fit | 6,081.25 | 5,775.00 |
| 4-1275 · Associate-Mini Social-NO POOL | 0.00 | 0.00 |
| Total 4-1200 · Associates Membership Dues | 74,869.31 | 62,674.81 |
| 4-2000 · Storage Fees | | |
| 4-2050 · Golf Cart Storage | 4,508.83 | 4,008.00 |
| 4-2060 · RV Space - Small | 15,960.82 | 19,248.00 |
| 4-2070 · RV Space - Medium | 38,866.58 | 41,425.00 |
| 4-2080 · RV Space - Large | 30,377.96 | 28,425.00 |
| 4-2081 · Storage Unit - Small | 2,967.78 | 3,430.00 |
| 4-2082 · Storage Unit - Large | 7,559.46 | 7,010.00 |
| 4-2083 · Family Member RV Storage-Sm | 0.00 | 0.00 |
| 4-2084 · Family Member RV Storage-Med | 0.00 | 0.00 |
| 4-2085 · RV Cleaning Fee | 3,247.06 | 4,240.00 |
| 4-2086 · Family Member RV Storage-Lg | 928.22 | 384.75 |
| Total 4-2000 · Storage Fees | 104,416.71 | 108,170.75 |
| 4-2100 · Storage Fees - Associate | | |
| 4-2110 · Associate - Golf Car Storage | 10,103.50 | 6,960.00 |
| 4-2115 · Associate - RV Space Small | 1,777.50 | 1,422.00 |
| 4-2120 · Associate - RV Space - Medium | 1,728.00 | 1,728.00 |
| 4-2125 · Associate - RV Space - Large | 2,559.43 | 2,700.00 |
| 4-2126 · Associate - Storage Unit-Small | 0.00 | 0.00 |
| 4-2127 · Associate - Storage Unit-Large | 0.00 | 0.00 |
| 4-2131 · Associate RV Security Deposit | 0.00 | 0.00 |
| Total 4-2100 · Storage Fees - Associate | 16,168.43 | 12,810.00 |
| 4-3000 · Rental Income | | |
| 4-3020 · Rent-Restaurant | 3,500.00 | 4,000.00 |
| 4-3040 · Rent-Restaurant Utilities | 7,000.00 | 8,000.00 |
| 4-3050 · Rent-Facility Rentals | 4,075.00 | 2,400.00 |
| 4-3055 · Facility Cleaning Fee | 800.00 | 0.00 |
| Total 4-3000 · Rental Income | 15,375.00 | 14,400.00 |

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| | Jan - Aug 24 | Budget |
|---|------------------|------------------|
| 4-4000 · Guest Facility Usage Income | | |
| 4-4010 · FI-Billiards Guest Income | 167.00 | 0.00 |
| 4-4020 · FI-Health Fac/PoolGuest Income | 1,218.37 | 0.00 |
| 4-4050 · FI-Pickleball Guest Income | 132.80 | 0.00 |
| 4-4060 · FI-Misc Guest Fees | 150.00 | 0.00 |
| Total 4-4000 · Guest Facility Usage Income | 1,668.17 | 0.00 |
| 4-4100 · ProShop Income | | |
| 4-4110 · Golf Cart Rental Income-18 Hole | 2,720.00 | 2,500.00 |
| 4-4111 · Golf Cart Rental Income-9 Hole | 1,165.00 | 0.00 |
| 4-4115 · Golf Cart Registration-G Course | 7,315.13 | 8,700.00 |
| 4-4116 · Golf Cart Registration-Grounds | 370.00 | 500.00 |
| 4-4120 · ProShop Merchandise Income | | |
| 4-4121 · Golf Balls | 2,569.52 | 2,050.00 |
| 4-4122 · Golf Clubs/Golf Bags | 1,594.43 | 3,300.00 |
| 4-4123 · Clothes | 6,092.70 | 5,700.00 |
| 4-4124 · Shoes | 2,268.95 | 2,350.00 |
| 4-4125 · General Merchandise | 2,506.29 | 1,050.00 |
| 4-4126 · Drinks | 1,930.25 | 1,425.00 |
| 4-4127 · Snacks | 1,378.50 | 700.00 |
| 4-4128 · Beer | 9,655.22 | 9,000.00 |
| Total 4-4120 · ProShop Merchandise Income | 27,995.86 | 25,575.00 |
| 4-4130 · ProShop Gift Card Sale | 577.45 | 0.00 |
| 4-4150 · Golf Green Fees | | |
| 4-4151 · Green Fees - Member | 0.00 | |
| 4-4152 · Green Fees - Guest | 17,313.00 | 10,875.00 |
| 4-4153 · Greens Fees - Oregon Trail | 1,700.00 | 1,925.00 |
| 4-4154 · Punch Card | 1,775.00 | 0.00 |
| Total 4-4150 · Golf Green Fees | 20,788.00 | 12,800.00 |
| 4-4180 · Sales Discounts | -2,414.23 | -3,250.00 |
| Total 4-4100 · ProShop Income | 58,517.21 | 46,825.00 |
| 4-4200 · ProShop Income - Associate | | |
| 4-4265 · Associate - Merchandise | 0.00 | |
| Total 4-4200 · ProShop Income - Associate | 0.00 | |
| 4-5000 · Publications Income | | |
| 4-5010 · News & Views | 20,350.17 | 18,600.00 |
| 4-5020 · SI-Directory | 5.00 | 0.00 |
| Total 4-5000 · Publications Income | 20,355.17 | 18,600.00 |
| 4-6000 · Coffee Hour Income | 4,710.30 | 0.00 |
| 4-6500 · Activities Income | | |
| 4-6501 · Craft Fair Income | 200.00 | 0.00 |
| 4-6502 · Summer Concert Income | 0.00 | 0.00 |
| 4-6503 · Summer Picnic Income | 0.00 | 0.00 |

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

| | Jan - Aug 24 | Budget |
|---|---------------------|---------------------|
| 4-6504 · Vendor Fair Income | 0.00 | 0.00 |
| 4-6505 · Activities Income - Other | 2,749.00 | |
| Total 4-6500 · Activities Income | 2,949.00 | 0.00 |
| 4-7000 · Interest Charges/Fines/Fees | | |
| 4-7010 · Past Due Balance Interest Fees | 2,935.24 | 1,100.00 |
| 4-7040 · Late Fee | 5,800.08 | 1,625.00 |
| 4-7045 · Lien Fee | 2,025.00 | 1,350.00 |
| 4-7050 · Fines | 2,983.75 | 0.00 |
| 4-7055 · Returned Check Charges | 44.00 | 0.00 |
| Total 4-7000 · Interest Charges/Fines/Fees | 13,788.07 | 4,075.00 |
| 4-8000 · Other Misc. Income | | |
| 4-8020 · General Income | 20.00 | |
| 4-8045 · Credit Card Surcharge | 2,299.22 | 1,800.00 |
| 4-8055 · Access Card/ Key Fobs | 290.00 | 120.00 |
| Total 4-8000 · Other Misc. Income | 2,609.22 | 1,920.00 |
| Total Income | 1,763,226.89 | 1,704,975.56 |
| Cost of Goods Sold | | |
| 50000 · Cost of Goods Sold | | |
| 5-5010 · ProShop Inventory Expense | 0.00 | 0.00 |
| 5-5020 · Beer Expense | 6,265.73 | 2,100.00 |
| 5-5030 · Drink Expense | 1,108.50 | 325.00 |
| 5-5040 · Snack Expense | 1,000.69 | 210.00 |
| 5-5050 · Purchase Discounts | -13.66 | -248.00 |
| Total 50000 · Cost of Goods Sold | 8,361.26 | 2,387.00 |
| Total COGS | 8,361.26 | 2,387.00 |
| Gross Profit | 1,754,865.63 | 1,702,588.56 |
| Expense | | |
| 5-1000 · Payroll Expenses | | |
| 5-1010 · Salaries & Wages | 421,934.65 | 574,696.00 |
| 5-1020 · Overtime Wages | 40,046.97 | 10,000.00 |
| 5-1025 · Payroll Taxes & W/C | 48,882.96 | 64,975.00 |
| 5-1045 · SAIF Workers Comp | 1,294.83 | 10,500.00 |
| 5-1085 · Outside Services - Payroll | 40,555.66 | 37,500.00 |
| Total 5-1000 · Payroll Expenses | 552,715.07 | 697,671.00 |
| 5-2000 · Employee Benefits | | |
| 5-2020 · Medical/Dental Insurance | 25,127.17 | 37,500.00 |
| 5-2025 · Vision Insurance | -25.34 | 666.00 |
| 5-2030 · Life Ins | 1,049.94 | 1,000.00 |
| 5-2035 · Retirement Plan | 2,495.39 | 3,666.00 |
| 5-2040 · Disability Insurance | 5,432.94 | 2,666.00 |
| Total 5-2000 · Employee Benefits | 34,080.10 | 45,498.00 |
| 6-0000 · ProShop | | |

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| | Jan - Aug 24 | Budget |
|--------------------------------------|------------------|------------------|
| 6-0010 · Office Supplies | 676.96 | 960.00 |
| 6-0020 · Golf Cart Expense | 450.25 | 1,600.00 |
| 6-0030 · Printing/Copying Expenses | 428.00 | 0.00 |
| Total 6-0000 · ProShop | 1,555.21 | 2,560.00 |
| 6-1000 · Groundskeeping | | |
| 6-1010 · General Supplies | 4,699.42 | 4,000.00 |
| 6-1020 · Fuel/Oil | 9,136.51 | 14,275.00 |
| 6-1025 · Equipment Rental | 0.00 | 0.00 |
| 6-1030 · Fertilizer/Sprays | 23,529.29 | 31,500.00 |
| 6-1035 · Maintenance Agreement | 486.00 | 2,220.00 |
| 6-1040 · Sand | 5,372.97 | 9,800.00 |
| 6-1050 · Gravel | 0.00 | 0.00 |
| 6-1055 · GK Maintenance Expense | 210.00 | 1,750.00 |
| 6-1060 · GK Small Tools | 10,774.17 | 3,650.00 |
| 6-1065 · GK Safety Expense | 1,776.20 | 1,650.00 |
| 6-1068 · Equipment Repairs | 19,892.19 | 16,550.00 |
| 6-1075 · Irrigation Expense | 8,577.02 | 5,000.00 |
| 6-1080 · Trees | 0.00 | 5,000.00 |
| Total 6-1000 · Groundskeeping | 84,453.77 | 95,395.00 |
| 6-2000 · Maintenance | | |
| 6-2010 · General Supplies | 8,592.50 | 13,300.00 |
| 6-2015 · Equipment Repairs | 11,946.32 | 15,500.00 |
| 6-2020 · Swimming Pool Maint./Repair | 6,284.46 | 6,650.00 |
| 6-2025 · Equipment Rental | -1,798.53 | 750.00 |
| 6-2035 · Maintenance Agreement | 6,628.12 | 9,750.00 |
| 6-2045 · Facility Remodel/Repairs | 0.00 | 0.00 |
| 6-2050 · Safety or Medical Supplies | 1,211.41 | 1,650.00 |
| 6-2055 · Restaurant Maint/Repair | 1,511.56 | 1,600.00 |
| 6-2060 · Small Tools | 835.22 | 3,675.00 |
| 6-2065 · Janitorial Supplies | 5,864.82 | 11,000.00 |
| 6-2075 · Maintenance Expense | 18,329.88 | 1,500.00 |
| 6-2080 · Flooring Maintenance | 766.45 | 4,000.00 |
| Total 6-2000 · Maintenance | 60,172.21 | 69,375.00 |
| 6-3000 · Utilities | | |
| 6-3010 · Telephone | 8,794.49 | 10,600.00 |
| 6-3020 · Natural Gas | 24,021.68 | 34,400.00 |
| 6-3030 · Electricity | 45,497.00 | 35,900.00 |
| 6-3040 · Water/Sewer | 16,805.06 | 19,300.00 |
| 6-3050 · Garbage Disposal | 9,342.18 | 12,000.00 |
| 6-3060 · Cable | 1,969.06 | 540.00 |

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| | Jan - Aug 24 | Budget |
|--|--------------|------------|
| 6-3070 · Security | 15,290.19 | 12,600.00 |
| Total 6-3000 · Utilities | 121,719.66 | 125,340.00 |
| 6-4000 · Taxes | | |
| 6-4020 · Real Property Tax | 52,329.87 | 55,000.00 |
| 6-4030 · Income Tax Expense | 19,926.59 | 5,000.00 |
| Total 6-4000 · Taxes | 72,256.46 | 60,000.00 |
| 6-5000 · Professional Services | | |
| 6-5010 · Liability Insurance | 38,081.06 | 32,800.00 |
| 6-5020 · Legal Services | 19,822.26 | 17,500.00 |
| 6-5030 · Accounting Services | 16,170.50 | 0.00 |
| 6-5035 · Offsite Services | 9,844.98 | 6,000.00 |
| 6-5040 · Professional Services | 0.00 | 0.00 |
| 6-5045 · Marion County Recorder | 1,679.72 | 1,425.00 |
| Total 6-5000 · Professional Services | 85,598.52 | 57,725.00 |
| 6-6000 · Office Expense | | |
| 6-6001 · Small Equipment Lease | 2,670.61 | 4,780.00 |
| 6-6005 · Website Expense | 0.00 | |
| 6-6010 · Computer Maint./Support | 18,204.45 | 13,912.00 |
| 6-6015 · Software/Upgrades | 476.91 | 420.00 |
| 6-6020 · Office Supplies/Misc Supplies | 3,653.37 | 2,950.00 |
| 6-6021 · Office Printing/Copying Expense | 1,173.00 | 3,600.00 |
| 6-6030 · Postage/Freight | 3,428.47 | 1,560.00 |
| 6-6090 · Bank Service Charges | 1,575.48 | 2,300.00 |
| 6-6095 · Merchant Account Fees | 8,772.36 | 8,800.00 |
| Total 6-6000 · Office Expense | 39,954.65 | 38,322.00 |
| 6-7000 · Other Business Expense | | |
| 6-7017 · Education/Classes/Conf | 405.00 | 0.00 |
| 6-7020 · License Fees | 518.50 | 1,800.00 |
| 6-7030 · Dues & Subscriptions | 1,214.92 | 1,980.00 |
| 6-7050 · Bad Debt Expense | 2,069.10 | 500.00 |
| 6-7070 · Over/Short | 18.65 | |
| Total 6-7000 · Other Business Expense | 4,226.17 | 4,280.00 |
| 6-8000 · Event Expenses | | |
| 6-8010 · Activities Expense | 1,282.51 | 0.00 |
| 6-8015 · Summer Concert Expenses | 0.00 | 0.00 |
| 6-8020 · Coffee Hour Expenses | 2,494.02 | 0.00 |
| 6-8040 · Other Event Expenses | 0.00 | 0.00 |
| Total 6-8000 · Event Expenses | 3,776.53 | 0.00 |
| 6-9000 · Communication Expenses | | |
| 6-9005 · Website Expense | 346.56 | 600.00 |

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

| | <u>Jan - Aug 24</u> | <u>Budget</u> |
|--|---------------------|---------------------|
| 6-9010 · Publishing N & V's Expense | 14,596.06 | 19,750.00 |
| 6-9030 · Printing/Copying Expenses | 460.98 | 600.00 |
| 6-9040 · Marketing | 229.04 | 0.00 |
| 6-9070 · Communication Expenses-Other | 764.45 | |
| Total 6-9000 · Communication Expenses | 16,397.09 | 20,950.00 |
| 66900 · *Reconciliation Discrepancies | 0.00 | 0.00 |
| Total Expense | 1,076,905.44 | 1,217,116.00 |
| Net Ordinary Income | 677,960.19 | 485,472.56 |
| Other Income/Expense | | |
| Other Income | | |
| 8-3000 · Operating Misc Income | | |
| 8-3010 · Operating Bank Account Interest | 4,356.68 | 0.00 |
| 8-3055 · Bad Debt Recovery | 90.80 | |
| Total 8-3000 · Operating Misc Income | 4,447.48 | 0.00 |
| 8-6000 · Reserve Account Income | | |
| 8-6010 · Working Capital Fund | 292,607.39 | 0.00 |
| 8-6015 · Reserve WC Acct Interest Income | 34,242.32 | 0.00 |
| Total 8-6000 · Reserve Account Income | 326,849.71 | 0.00 |
| Total Other Income | 331,297.19 | 0.00 |
| Other Expense | | |
| 8-7000 · Repair/Replace Reserve Expense | 230,829.15 | 0.00 |
| Total Other Expense | 230,829.15 | 0.00 |
| Net Other Income | 100,468.04 | 0.00 |
| Net Income | 778,428.23 | 485,472.56 |

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

| Ordinary Income/Expense | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-----------------------|--------------------|
| Income | | |
| 4-1000 · Homeowners Annual Assessments | | |
| 4-1010 · Homeowners Annual Assessment P1 | 12,300.26 | 100.86% |
| 4-1025 · Homeowners Annual Assessment P2 | | |
| Total 4-1000 · Homeowners Annual Assessments | 12,300.30 | 100.86% |
| 4-1200 · Associates Membership Dues | | |
| 4-1250 · Associates Golf Only | 6,849.10 | 114.57% |
| 4-1255 · Associates Golf Only #2 | 0.00 | 100.0% |
| 4-1260 · Associate Full Social for 2 | 3,857.82 | 169.49% |
| 4-1260A · Associate Full Social w/Golf | 0.00 | 100.0% |
| 4-1265 · Associate Twilight/Wknd/Holiday | 1,181.33 | 145.11% |
| 4-1270 · Associate Membership-Pool-Fit | 306.25 | 105.3% |
| 4-1275 · Associate-Mini Social-NO POOL | 0.00 | 0.0% |
| Total 4-1200 · Associates Membership Dues | 12,194.50 | 119.46% |
| 4-2000 · Storage Fees | | |
| 4-2050 · Golf Cart Storage | 500.83 | 112.5% |
| 4-2060 · RV Space - Small | -3,287.18 | 82.92% |
| 4-2070 · RV Space - Medium | -2,558.42 | 93.82% |
| 4-2080 · RV Space - Large | 1,952.96 | 106.87% |
| 4-2081 · Storage Unit - Small | -462.22 | 86.52% |
| 4-2082 · Storage Unit - Large | 549.46 | 107.84% |
| 4-2083 · Family Member RV Storage-Sm | 0.00 | 0.0% |
| 4-2084 · Family Member RV Storage-Med | 0.00 | 0.0% |
| 4-2085 · RV Cleaning Fee | -992.94 | 76.58% |
| 4-2086 · Family Member RV Storage-Lg | 543.47 | 241.25% |
| Total 4-2000 · Storage Fees | -3,754.04 | 96.53% |
| 4-2100 · Storage Fees - Associate | | |
| 4-2110 · Associate - Golf Car Storage | 3,143.50 | 145.17% |
| 4-2115 · Associate - RV Space Small | 355.50 | 125.0% |
| 4-2120 · Associate - RV Space - Medium | 0.00 | 100.0% |
| 4-2125 · Associate - RV Space - Large | -140.57 | 94.79% |
| 4-2126 · Associate - Storage Unit-Small | 0.00 | 0.0% |
| 4-2127 · Associate - Storage Unit-Large | 0.00 | 0.0% |
| 4-2131 · Associate RV Security Deposit | 0.00 | 0.0% |
| Total 4-2100 · Storage Fees - Associate | 3,358.43 | 126.22% |
| 4-3000 · Rental Income | | |
| 4-3020 · Rent-Restaurant | -500.00 | 87.5% |
| 4-3040 · Rent-Restaurant Utilities | -1,000.00 | 87.5% |
| 4-3050 · Rent-Facility Rentals | 1,675.00 | 169.79% |
| 4-3055 · Facility Cleaning Fee | 800.00 | 100.0% |
| Total 4-3000 · Rental Income | 975.00 | 106.77% |

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| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-----------------------|--------------------|
| 4-4000 · Guest Facility Usage Income | | |
| 4-4010 · FI-Billiards Guest Income | 167.00 | 100.0% |
| 4-4020 · FI-Health Fac/PoolGuest Income | 1,218.37 | 100.0% |
| 4-4050 · FI-Pickleball Guest Income | 132.80 | 100.0% |
| 4-4060 · FI-Misc Guest Fees | 150.00 | 100.0% |
| Total 4-4000 · Guest Facility Usage Income | 1,668.17 | 100.0% |
| 4-4100 · ProShop Income | | |
| 4-4110 · Golf Cart Rental Income-18 Hole | 220.00 | 108.8% |
| 4-4111 · Golf Cart Rental Income-9 Hole | 1,165.00 | 100.0% |
| 4-4115 · Golf Cart Registration-G Course | -1,384.87 | 84.08% |
| 4-4116 · Golf Cart Registration-Grounds | -130.00 | 74.0% |
| 4-4120 · ProShop Merchandise Income | | |
| 4-4121 · Golf Balls | 519.52 | 125.34% |
| 4-4122 · Golf Clubs/Golf Bags | -1,705.57 | 48.32% |
| 4-4123 · Clothes | 392.70 | 106.89% |
| 4-4124 · Shoes | -81.05 | 96.55% |
| 4-4125 · General Merchandise | 1,456.29 | 238.69% |
| 4-4126 · Drinks | 505.25 | 135.46% |
| 4-4127 · Snacks | 678.50 | 196.93% |
| 4-4128 · Beer | 655.22 | 107.28% |
| Total 4-4120 · ProShop Merchandise Income | 2,420.86 | 109.47% |
| 4-4130 · ProShop Gift Card Sale | 577.45 | 100.0% |
| 4-4150 · Golf Green Fees | | |
| 4-4151 · Green Fees - Member | | |
| 4-4152 · Green Fees - Guest | 6,438.00 | 159.2% |
| 4-4153 · Greens Fees - Oregon Trail | -225.00 | 88.31% |
| 4-4154 · Punch Card | 1,775.00 | 100.0% |
| Total 4-4150 · Golf Green Fees | 7,988.00 | 162.41% |
| 4-4180 · Sales Discounts | 835.77 | 74.28% |
| Total 4-4100 · ProShop Income | 11,692.21 | 124.97% |
| 4-4200 · ProShop Income - Associate | | |
| 4-4265 · Associate - Merchandise | | |
| Total 4-4200 · ProShop Income - Associate | | |
| 4-5000 · Publications Income | | |
| 4-5010 · News & Views | 1,750.17 | 109.41% |
| 4-5020 · SI-Directory | 5.00 | 100.0% |
| Total 4-5000 · Publications Income | 1,755.17 | 109.44% |
| 4-6000 · Coffee Hour Income | 4,710.30 | 100.0% |
| 4-6500 · Activities Income | | |
| 4-6501 · Craft Fair Income | 200.00 | 100.0% |
| 4-6502 · Summer Concert Income | 0.00 | 0.0% |
| 4-6503 · Summer Picnic Income | 0.00 | 0.0% |

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| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-----------------------|--------------------|
| 4-6504 · Vendor Fair Income | 0.00 | 0.0% |
| 4-6505 · Activities Income - Other | | |
| Total 4-6500 · Activities Income | 2,949.00 | 100.0% |
| 4-7000 · Interest Charges/Fines/Fees | | |
| 4-7010 · Past Due Balance Interest Fees | 1,835.24 | 266.84% |
| 4-7040 · Late Fee | 4,175.08 | 356.93% |
| 4-7045 · Lien Fee | 675.00 | 150.0% |
| 4-7050 · Fines | 2,983.75 | 100.0% |
| 4-7055 · Returned Check Charges | 44.00 | 100.0% |
| Total 4-7000 · Interest Charges/Fines/Fees | 9,713.07 | 338.36% |
| 4-8000 · Other Misc. Income | | |
| 4-8020 · General Income | | |
| 4-8045 · Credit Card Surcharge | 499.22 | 127.73% |
| 4-8055 · Access Card/ Key Fobs | 170.00 | 241.67% |
| Total 4-8000 · Other Misc. Income | 689.22 | 135.9% |
| Total Income | 58,251.33 | 103.42% |
| Cost of Goods Sold | | |
| 50000 · Cost of Goods Sold | | |
| 5-5010 · ProShop Inventory Expense | 0.00 | 0.0% |
| 5-5020 · Beer Expense | 4,165.73 | 298.37% |
| 5-5030 · Drink Expense | 783.50 | 341.08% |
| 5-5040 · Snack Expense | 790.69 | 476.52% |
| 5-5050 · Purchase Discounts | 234.34 | 5.51% |
| Total 50000 · Cost of Goods Sold | 5,974.26 | 350.28% |
| Total COGS | 5,974.26 | 350.28% |
| Gross Profit | 52,277.07 | 103.07% |
| Expense | | |
| 5-1000 · Payroll Expenses | | |
| 5-1010 · Salaries & Wages | -152,761.35 | 73.42% |
| 5-1020 · Overtime Wages | 30,046.97 | 400.47% |
| 5-1025 · Payroll Taxes & W/C | -16,092.04 | 75.23% |
| 5-1045 · SAIF Workers Comp | -9,205.17 | 12.33% |
| 5-1085 · Outside Services - Payroll | 3,055.66 | 108.15% |
| Total 5-1000 · Payroll Expenses | -144,955.93 | 79.22% |
| 5-2000 · Employee Benefits | | |
| 5-2020 · Medical/Dental Insurance | -12,372.83 | 67.01% |
| 5-2025 · Vision Insurance | -691.34 | -3.81% |
| 5-2030 · Life Ins | 49.94 | 104.99% |
| 5-2035 · Retirement Plan | -1,170.61 | 68.07% |
| 5-2040 · Disability Insurance | 2,766.94 | 203.79% |
| Total 5-2000 · Employee Benefits | -11,417.90 | 74.91% |
| 6-0000 · ProShop | | |

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

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-----------------------|--------------------|
| 6-0010 · Office Supplies | -283.04 | 70.52% |
| 6-0020 · Golf Cart Expense | -1,149.75 | 28.14% |
| 6-0030 · Printing/Copying Expenses | 428.00 | 100.0% |
| Total 6-0000 · ProShop | -1,004.79 | 60.75% |
| 6-1000 · Groundskeeping | | |
| 6-1010 · General Supplies | 699.42 | 117.49% |
| 6-1020 · Fuel/Oil | -5,138.49 | 64.0% |
| 6-1025 · Equipment Rental | 0.00 | 0.0% |
| 6-1030 · Fertilizer/Sprays | -7,970.71 | 74.7% |
| 6-1035 · Maintenance Agreement | -1,734.00 | 21.89% |
| 6-1040 · Sand | -4,427.03 | 54.83% |
| 6-1050 · Gravel | 0.00 | 0.0% |
| 6-1055 · GK Maintenance Expense | -1,540.00 | 12.0% |
| 6-1060 · GK Small Tools | 7,124.17 | 295.18% |
| 6-1065 · GK Safety Expense | 126.20 | 107.65% |
| 6-1068 · Equipment Repairs | 3,342.19 | 120.2% |
| 6-1075 · Irrigation Expense | 3,577.02 | 171.54% |
| 6-1080 · Trees | -5,000.00 | 0.0% |
| Total 6-1000 · Groundskeeping | -10,941.23 | 88.53% |
| 6-2000 · Maintenance | | |
| 6-2010 · General Supplies | -4,707.50 | 64.61% |
| 6-2015 · Equipment Repairs | -3,553.68 | 77.07% |
| 6-2020 · Swimming Pool Maint./Repair | -365.54 | 94.5% |
| 6-2025 · Equipment Rental | -2,548.53 | -239.8% |
| 6-2035 · Maintenance Agreement | -3,121.88 | 67.98% |
| 6-2045 · Facility Remodel/Repairs | 0.00 | 0.0% |
| 6-2050 · Safety or Medical Supplies | -438.59 | 73.42% |
| 6-2055 · Restaurant Maint/Repair | -88.44 | 94.47% |
| 6-2060 · Small Tools | -2,839.78 | 22.73% |
| 6-2065 · Janitorial Supplies | -5,135.18 | 53.32% |
| 6-2075 · Maintenance Expense | 16,829.88 | 1,221.99% |
| 6-2080 · Flooring Maintenance | -3,233.55 | 19.16% |
| Total 6-2000 · Maintenance | -9,202.79 | 86.74% |
| 6-3000 · Utilities | | |
| 6-3010 · Telephone | -1,805.51 | 82.97% |
| 6-3020 · Natural Gas | -10,378.32 | 69.83% |
| 6-3030 · Electricity | 9,597.00 | 126.73% |
| 6-3040 · Water/Sewer | -2,494.94 | 87.07% |
| 6-3050 · Garbage Disposal | -2,657.82 | 77.85% |
| 6-3060 · Cable | 1,429.06 | 364.64% |

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

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------------|--------------------|
| 6-3070 · Security | 2,690.19 | 121.35% |
| Total 6-3000 · Utilities | -3,620.34 | 97.11% |
| 6-4000 · Taxes | | |
| 6-4020 · Real Property Tax | -2,670.13 | 95.15% |
| 6-4030 · Income Tax Expense | 14,926.59 | 398.53% |
| Total 6-4000 · Taxes | 12,256.46 | 120.43% |
| 6-5000 · Professional Services | | |
| 6-5010 · Liability Insurance | 5,281.06 | 116.1% |
| 6-5020 · Legal Services | 2,322.26 | 113.27% |
| 6-5030 · Accounting Services | 16,170.50 | 100.0% |
| 6-5035 · Offsite Services | 3,844.98 | 164.08% |
| 6-5040 · Professional Services | 0.00 | 0.0% |
| 6-5045 · Marion County Recorder | 254.72 | 117.88% |
| Total 6-5000 · Professional Services | 27,873.52 | 148.29% |
| 6-6000 · Office Expense | | |
| 6-6001 · Small Equipment Lease | -2,109.39 | 55.87% |
| 6-6005 · Website Expense | | |
| 6-6010 · Computer Maint./Support | 4,292.45 | 130.85% |
| 6-6015 · Software/Upgrades | 56.91 | 113.55% |
| 6-6020 · Office Supplies/Misc Supplies | 703.37 | 123.84% |
| 6-6021 · Office Printing/Copying Expense | -2,427.00 | 32.58% |
| 6-6030 · Postage/Freight | 1,868.47 | 219.77% |
| 6-6090 · Bank Service Charges | -724.52 | 68.5% |
| 6-6095 · Merchant Account Fees | -27.64 | 99.69% |
| Total 6-6000 · Office Expense | 1,632.65 | 104.26% |
| 6-7000 · Other Business Expense | | |
| 6-7017 · Education/Classes/Conf | 405.00 | 100.0% |
| 6-7020 · License Fees | -1,281.50 | 28.81% |
| 6-7030 · Dues & Subscriptions | -765.08 | 61.36% |
| 6-7050 · Bad Debt Expense | 1,569.10 | 413.82% |
| 6-7070 · Over/Short | | |
| Total 6-7000 · Other Business Expense | -53.83 | 98.74% |
| 6-8000 · Event Expenses | | |
| 6-8010 · Activities Expense | 1,282.51 | 100.0% |
| 6-8015 · Summer Concert Expenses | 0.00 | 0.0% |
| 6-8020 · Coffee Hour Expenses | 2,494.02 | 100.0% |
| 6-8040 · Other Event Expenses | 0.00 | 0.0% |
| Total 6-8000 · Event Expenses | 3,776.53 | 100.0% |
| 6-9000 · Communication Expenses | | |
| 6-9005 · Website Expense | -253.44 | 57.76% |

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

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-----------------------|--------------------|
| 6-9010 · Publishing N & V's Expense | -5,153.94 | 73.9% |
| 6-9030 · Printing/Copying Expenses | -139.02 | 76.83% |
| 6-9040 · Marketing | 229.04 | 100.0% |
| 6-9070 · Communication Expenses-Other | | |
| Total 6-9000 · Communication Expenses | -4,552.91 | 78.27% |
| 66900 · *Reconciliation Discrepancies | 0.00 | 0.0% |
| Total Expense | -140,210.56 | 88.48% |
| Net Ordinary Income | 192,487.63 | 139.65% |
| Other Income/Expense | | |
| Other Income | | |
| 8-3000 · Operating Misc Income | | |
| 8-3010 · Operating Bank Account Interest | 4,356.68 | 100.0% |
| 8-3055 · Bad Debt Recovery | | |
| Total 8-3000 · Operating Misc Income | 4,447.48 | 100.0% |
| 8-6000 · Reserve Account Income | | |
| 8-6010 · Working Capital Fund | 292,607.39 | 100.0% |
| 8-6015 · Reserve WC Acct Interest Income | 34,242.32 | 100.0% |
| Total 8-6000 · Reserve Account Income | 326,849.71 | 100.0% |
| Total Other Income | 331,297.19 | 100.0% |
| Other Expense | | |
| 8-7000 · Repair/Replace Reserve Expense | 230,829.15 | 100.0% |
| Total Other Expense | 230,829.15 | 100.0% |
| Net Other Income | 100,468.04 | 100.0% |
| Net Income | 292,955.67 | 160.34% |

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through August 2024

Ordinary Income/Expense

Income

4-1000 · Homeowners Annual Assessments

4-1010 · Homeowners Annual Assessment P1

4-1025 · Homeowners Annual Assessment P2

bal from 2023, collected in 2024

Total 4-1000 · Homeowners Annual Assessments

4-1200 · Associates Membership Dues

4-1250 · Associates Golf Only

4-1255 · Associates Golf Only #2

4-1260 · Associate Full Social for 2

4-1260A · Associate Full Social w/Golf

4-1265 · Associate Twilight/Wknd/Holiday

4-1270 · Associate Membership-Pool-Fit

4-1275 · Associate-Mini Social-NO POOL

Total 4-1200 · Associates Membership Dues

4-2000 · Storage Fees

4-2050 · Golf Cart Storage

4-2060 · RV Space - Small

4-2070 · RV Space - Medium

4-2080 · RV Space - Large

4-2081 · Storage Unit - Small

4-2082 · Storage Unit - Large

4-2083 · Family Member RV Storage-Sm

4-2084 · Family Member RV Storage-Med

4-2085 · RV Cleaning Fee

4-2086 · Family Member RV Storage-Lg

1 unit rented

Total 4-2000 · Storage Fees

4-2100 · Storage Fees - Associate

4-2110 · Associate - Golf Car Storage

4-2115 · Associate - RV Space Small

4-2120 · Associate - RV Space - Medium

4-2125 · Associate - RV Space - Large

4-2126 · Associate - Storage Unit-Small

4-2127 · Associate - Storage Unit-Large

4-2131 · Associate RV Security Deposit

Total 4-2100 · Storage Fees - Associate

4-3000 · Rental Income

4-3020 · Rent-Restaurant

4-3040 · Rent-Restaurant Utilities

4-3050 · Rent-Facility Rentals

4-3055 · Facility Cleaning Fee

Total 4-3000 · Rental Income

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through August 2024

- 4-4000 · Guest Facility Usage Income
 - 4-4010 · FI-Billiards Guest Income
 - 4-4020 · FI-Health Fac/PoolGuest Income
 - 4-4050 · FI-Pickleball Guest Income
 - 4-4060 · FI-Misc Guest Fees
- Total 4-4000 · Guest Facility Usage Income
- 4-4100 · ProShop Income
 - 4-4110 · Golf Cart Rental Income-18 Hole
 - 4-4111 · Golf Cart Rental Income-9 Hole
 - 4-4115 · Golf Cart Registration-G Course
 - 4-4116 · Golf Cart Registration-Grounds
 - 4-4120 · ProShop Merchandise Income
 - 4-4121 · Golf Balls
 - 4-4122 · Golf Clubs/Golf Bags
 - 4-4123 · Clothes
 - 4-4124 · Shoes
 - 4-4125 · General Merchandise
 - 4-4126 · Drinks
 - 4-4127 · Snacks
 - 4-4128 · Beer
 - Total 4-4120 · ProShop Merchandise Income
 - 4-4130 · ProShop Gift Card Sale
 - 4-4150 · Golf Green Fees
 - 4-4151 · Green Fees - Member
 - 4-4152 · Green Fees - Guest
 - 4-4153 · Greens Fees - Oregon Trail
 - 4-4154 · Punch Card
 - Total 4-4150 · Golf Green Fees
 - 4-4180 · Sales Discounts
- Total 4-4100 · ProShop Income
- 4-4200 · ProShop Income - Associate
 - 4-4265 · Associate - Merchandise
- Total 4-4200 · ProShop Income - Associate
- 4-5000 · Publications Income
 - 4-5010 · News & Views
 - 4-5020 · SI-Directory
- Total 4-5000 · Publications Income
- 4-6000 · Coffee Hour Income
- 4-6500 · Activities Income
 - 4-6501 · Craft Fair Income
 - 4-6502 · Summer Concert Income
 - 4-6503 · Summer Picnic Income

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through August 2024

| | |
|--|---|
| 4-6504 · Vendor Fair Income | |
| 4-6505 · Activities Income - Other | <i>Super Bowl, Taco Night, Pancake Breakfast...</i> |
| Total 4-6500 · Activities Income | |
| 4-7000 · Interest Charges/Fines/Fees | |
| 4-7010 · Past Due Balance Interest Fees | |
| 4-7040 · Late Fee | |
| 4-7045 · Lien Fee | |
| 4-7050 · Fines | |
| 4-7055 · Returned Check Charges | |
| Total 4-7000 · Interest Charges/Fines/Fees | |
| 4-8000 · Other Misc. Income | |
| 4-8020 · General Income | <i>Benchcraft</i> |
| 4-8045 · Credit Card Surcharge | |
| 4-8055 · Access Card/ Key Fobs | |
| Total 4-8000 · Other Misc. Income | |
| Total Income | |
| Cost of Goods Sold | |
| 50000 · Cost of Goods Sold | |
| 5-5010 · ProShop Inventory Expense | |
| 5-5020 · Beer Expense | |
| 5-5030 · Drink Expense | |
| 5-5040 · Snack Expense | |
| 5-5050 · Purchase Discounts | |
| Total 50000 · Cost of Goods Sold | |
| Total COGS | |
| Gross Profit | |
| Expense | |
| 5-1000 · Payroll Expenses | |
| 5-1010 · Salaries & Wages | <i>short-staffed, see Vince</i> |
| 5-1020 · Overtime Wages | <i>short-staffed, see Vince</i> |
| 5-1025 · Payroll Taxes & W/C | |
| 5-1045 · SAIF Workers Comp | |
| 5-1085 · Outside Services - Payroll | <i>TTH for ProShop & Admin</i> |
| Total 5-1000 · Payroll Expenses | |
| 5-2000 · Employee Benefits | |
| 5-2020 · Medical/Dental Insurance | |
| 5-2025 · Vision Insurance | |
| 5-2030 · Life Ins | |
| 5-2035 · Retirement Plan | |
| 5-2040 · Disability Insurance | <i>new OR PFML didn't get accounted for in budget</i> |
| Total 5-2000 · Employee Benefits | |
| 6-0000 · ProShop | |

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through August 2024

| | |
|--------------------------------------|---|
| 6-0010 · Office Supplies | |
| 6-0020 · Golf Cart Expense | |
| 6-0030 · Printing/Copying Expenses | <i>golf ball labels & green fee tags</i> |
| Total 6-0000 · ProShop | |
| 6-1000 · Groundskeeping | |
| 6-1010 · General Supplies | <i>windshield wiper option on new Kubota</i> |
| 6-1020 · Fuel/Oil | |
| 6-1025 · Equipment Rental | |
| 6-1030 · Fertilizer/Sprays | |
| 6-1035 · Maintenance Agreement | |
| 6-1040 · Sand | |
| 6-1050 · Gravel | |
| 6-1055 · GK Maintenance Expense | |
| 6-1060 · GK Small Tools | <i>post hole digger, blade attachment, Stihl blowers, fertilizer spreader, Stihl drill</i> |
| 6-1065 · GK Safety Expense | |
| 6-1068 · Equipment Repairs | <i>\$3,940.84 to be trans from Reserves</i> |
| 6-1075 · Irrigation Expense | <i>new irrigation system management program</i> |
| 6-1080 · Trees | |
| Total 6-1000 · Groundskeeping | |
| 6-2000 · Maintenance | |
| 6-2010 · General Supplies | |
| 6-2015 · Equipment Repairs | |
| 6-2020 · Swimming Pool Maint./Repair | |
| 6-2025 · Equipment Rental | |
| 6-2035 · Maintenance Agreement | |
| 6-2045 · Facility Remodel/Repairs | |
| 6-2050 · Safety or Medical Supplies | |
| 6-2055 · Restaurant Maint/Repair | |
| 6-2060 · Small Tools | |
| 6-2065 · Janitorial Supplies | |
| 6-2075 · Maintenance Expense | <i>safety lighting, rv maint gravel, inspections, pressure wash concrete pad, secure gazebo utilities</i> |
| 6-2080 · Flooring Maintenance | |
| Total 6-2000 · Maintenance | |
| 6-3000 · Utilities | |
| 6-3010 · Telephone | |
| 6-3020 · Natural Gas | |
| 6-3030 · Electricity | <i>higher costs, higher usage</i> |
| 6-3040 · Water/Sewer | |
| 6-3050 · Garbage Disposal | |
| 6-3060 · Cable | <i>budgeting issue</i> |

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

| | |
|--|--|
| 6-3070 · Security | <i>\$3312 to be transf from Reserves</i> |
| Total 6-3000 · Utilities | |
| 6-4000 · Taxes | |
| 6-4020 · Real Property Tax | |
| 6-4030 · Income Tax Expense | <i>pymts req w/2023 Tax Return extenstion</i> |
| Total 6-4000 · Taxes | |
| 6-5000 · Professional Services | |
| 6-5010 · Liability Insurance | <i>increase in 2024-2025 policy</i> |
| 6-5020 · Legal Services | <i>services related to collections/foreclosure, rentals, CTA, various Rules compliance questions</i> |
| 6-5030 · Accounting Services | <i>2022 Financial Review</i> |
| 6-5035 · Offsite Services | <i>Reserve Study</i> |
| 6-5040 · Professional Services | |
| 6-5045 · Marion County Recorder | |
| Total 6-5000 · Professional Services | |
| 6-6000 · Office Expense | |
| 6-6001 · Small Equipment Lease | |
| 6-6005 · Website Expense | |
| 6-6010 · Computer Maint./Support | <i>increase in IT support, software/hardware upgrades to various PCs services/costs</i> |
| 6-6015 · Software/Upgrades | |
| 6-6020 · Office Supplies/Misc Supplies | <i>increase in toner costs for Admin</i> |
| 6-6021 · Office Printing/Copying Expense | |
| 6-6030 · Postage/Freight | <i>increase in postage usage & costs</i> |
| 6-6090 · Bank Service Charges | |
| 6-6095 · Merchant Account Fees | |
| Total 6-6000 · Office Expense | |
| 6-7000 · Other Business Expense | |
| 6-7017 · Education/Classes/Conf | <i>OLCC training, GK training seminar</i> |
| 6-7020 · License Fees | |
| 6-7030 · Dues & Subscriptions | |
| 6-7050 · Bad Debt Expense | <i>part of debt on home foreclosed by bank</i> |
| 6-7070 · Over/Short | |
| Total 6-7000 · Other Business Expense | |
| 6-8000 · Event Expenses | |
| 6-8010 · Activities Expense | |
| 6-8015 · Summer Concert Expenses | |
| 6-8020 · Coffee Hour Expenses | |
| 6-8040 · Other Event Expenses | |
| Total 6-8000 · Event Expenses | |
| 6-9000 · Communication Expenses | |
| 6-9005 · Website Expense | |

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through August 2024

6-9010 · Publishing N & V's Expense

6-9030 · Printing/Copying Expenses

6-9040 · Marketing

6-9070 · Communication Expenses-Other

Marketing brunch

frames for wall project

Total 6-9000 · Communication Expenses

66900 · *Reconciliation Discrepancies

Total Expense

Net Ordinary Income

Other Income/Expense

Other Income

8-3000 · Operating Misc Income

8-3010 · Operating Bank Account Interest

8-3055 · Bad Debt Recovery

Total 8-3000 · Operating Misc Income

8-6000 · Reserve Account Income

8-6010 · Working Capital Fund

8-6015 · Reserve WC Acct Interest Income

Total 8-6000 · Reserve Account Income

Total Other Income

Other Expense

8-7000 · Repair/Replace Reserve Expense

Total Other Expense

Net Other Income

Net Income