

2025 Operations Budget-APPROVED

Ordinary Income/Expense	<u>2025 Budget</u>
Income	
4-1000 · Homeowners Annual Assessments	
4-1010 · Homeowners Annual Assessment	\$ 1,648,920.00
Total 4-1000 · Homeowners Annual Assessments	<u>\$ 1,648,920.00</u>
4-1200 · Associates Membership Dues	
4-1250 · Associates Golf Only	\$ 58,800.00
4-1255 · Associates Golf Only #2	\$ 948.00
4-1260 · Associate Full Social for 2	\$ 11,592.00
4-1260A · Associate Full Social w/Golf...PLUS 4-1260	\$ 852.00
4-1265 · Associate Twilight/Wknd/Holiday	\$ 3,648.00
4-1270 · Associate Membership-Pool-Fit	\$ 6,624.00
4-1275 · Associate Social ONLY-per person	\$ 400.00
Total 4-1200 · Associates Membership Dues	<u>\$ 82,864.00</u>
4-2000 · Storage Fees	
4-2050 · Golf Car Storage	\$ 4,644.00
4-2060 · RV Space - Small	\$ 21,648.00
4-2070 · RV Space - Medium	\$ 52,800.00
4-2080 · RV Space - Large	\$ 36,816.00
4-2081 · Storage Unit - Small	\$ 6,720.00
4-2082 · Storage Unit - Large	\$ 13,860.00
4-2083 · Family Member RV Storage-Sm	\$ -
4-2084 · Family Member RV Storage-Med	\$ -
4-2085 · RV Cleaning Fee	\$ 3,300.00
4-2086 · Family Member RV Storage-Lg	\$ 1,200.00
Total 4-2000 · Storage Fees	<u>\$ 140,988.00</u>
4-2100 · Storage Fees - Associate	
4-2110 · Associate - Golf Car Storage	\$ 10,800.00
4-2115 · Associate - RV Space Small	\$ 2,160.00
4-2120 · Associate - RV Space - Medium	\$ 1,953.00
4-2125 · Associate - RV Space - Large	\$ 3,024.00
Total 4-2100 · Storage Fees - Associate	<u>\$ 17,937.00</u>
4-3000 · Rental Income	
4-3020 · Rent-Restaurant	\$ 6,174.00
4-3040 · Rent-Restaurant Utilities	\$ 12,420.00
4-3050 · Rent-Facility Rentals	\$ 6,000.00
4-3055 · Facility Rental Deposit	\$ -
Total 4-3000 · Rental Income	<u>\$ 24,594.00</u>
4-4100 · ProShop Income	
4-4110 · Golf Car Rental Income-18-hole	\$ 3,200.00
4-4111 · Golf Car Rental Income-9-hole	\$ 1,000.00
4-4115 · Golf Cart Registration (G Course)	\$ 7,500.00
4-4116 · Golf Cart Registration (Grounds)	\$ 350.00
4-4120 · ProShop Merchandise Income	
4-4121 · Golf Balls	\$ 3,600.00
4-4122 · Golf Clubs/Golf Bags	\$ 3,000.00
4-4123 · Clothes	\$ 8,500.00
4-4124 · Shoes	\$ 4,800.00
4-4125 · General Merchandise	\$ 3,800.00
4-4126 · Drinks	\$ 2,500.00
4-4127 · Snacks	\$ 1,700.00
4-4128 · Beer	\$ 13,500.00
Total 4-4120 · ProShop Merchandise Income	<u>\$ 41,400.00</u>
4-4130 · ProShop Gift Card Sale	
4-4150 · Golf Green Fees	
4-4152 · Green Fees - Guest	\$ 20,000.00

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4-4153 · Greens Fees - Oregon Trail	\$ 2,000.00
4-4154 · Punch Card	\$ 1,500.00
Total 4-4150 · Golf Green Fees	\$ 23,500.00
4-4180 · Sales Discounts	\$ (4,000.00)
Total 4-4100 · ProShop Income	\$ 72,950.00
4-5000 · Publications Income	
4-5010 · News & Views	\$ 29,000.00
4-5020 · SI-Directory	\$ 3,200.00
Total 4-5000 · Publications Income	\$ 32,200.00
4-8000 · Other Misc. Income	
4-8020 · General Income	\$ -
4-8045 · Credit Card Surcharge	\$ 2,400.00
4-8055 · Access Card/ Key Fobs	\$ 350.00
Total 4-8000 · Other Misc. Income	\$ 2,750.00
Total Income	\$ 2,023,203.00
Cost of Goods Sold	
50000 · Cost of Goods Sold	
5-5010 · ProShop Inventory Expense	\$ 4,000.00
5-5020 · Beer Expense	\$ 7,000.00
5-5030 · Drink Expense	\$ 1,100.00
5-5040 · Snack Expense	\$ 1,000.00
5-5050 · Purchase Discounts	\$ (150.00)
Total 50000 · Cost of Goods Sold	\$ 12,950.00
Total COGS	\$ 12,950.00
Gross Profit	\$ 2,010,253.00
Expense	
5-1000 · Payroll Expenses	
5-1010 · Salaries & Wages	\$ 903,775.32
5-1020 · Overtime Wages	\$ 10,000.00
5-1025 · Payroll Taxes & W/C	\$ 97,773.96
5-1045 · SAIF Workers Comp	\$ 10,000.00
5-1085 · Outside Services-Payroll	\$ -
Total 5-1000 · Payroll Expenses	\$ 1,021,549.28
5-2000 · Employee Benefits	
5-2020 · Medical/Dental Insurance	\$ 51,000.00
5-2025 · Vision Insurance	\$ 900.00
5-2030 · Life Ins	\$ 2,558.57
5-2035 · Retirement Plan	\$ 13,020.00
5-2040 · Disability Insurance	\$ 10,965.30
Total 5-2000 · Employee Benefits	\$ 78,443.87
6-0000 · ProShop	
6-0010 · Office Supplies	\$ 1,200.00
6-0020 · Golf Cart Expense	\$ 1,000.00
6-0030 · Printing/Copying Expenses	\$ 1,500.00
6-0040 · Postage/Freight	\$ 750.00
Total 6-0000 · ProShop	\$ 4,450.00
6-1000 · Groundskeeping	
6-1010 · General Supplies	\$ 7,500.00
6-1020 · Fuel/Oil	\$ 27,000.00
6-1025 · Equipment Rental	\$ 1,500.00
6-1030 · Fertilizer/Sprays	\$ 50,000.00
6-1035 · Maintenance Agreement	\$ 3,800.00
6-1040 · Sand	\$ 22,000.00
6-1050 · Gravel	\$ 1,000.00
6-1055 · GK-Maintenance Expense	\$ 2,000.00

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6-1060 · GK-Small Tools	\$ 5,000.00
6-1065 · GK-Safety Expense	\$ 2,700.00
6-1068 · Equipment Repairs	\$ 28,000.00
6-1075 · Irrigation Expense	\$ 20,000.00
6-1080 · Trees	\$ 10,000.00
Total 6-1000 · Groundskeeping	\$ 180,500.00
6-2000 · Maintenance	
6-2010 · General Supplies	\$ 20,000.00
6-2015 · Equipment Repairs	\$ 27,000.00
6-2020 · Swimming Pool Maint./Repair	\$ 11,000.00
6-2025 · Equipment Rental	\$ 2,000.00
6-2035 · Maintenance Agreement	\$ 12,000.00
6-2045 · Facility Remodel/Repairs	\$ 4,000.00
6-2050 · Safety or Medical Supplies	\$ 3,000.00
6-2055 · Restaurant Maint/Repair	\$ 7,500.00
6-2060 · Small Tools	\$ 5,500.00
6-2065 · Janitorial Supplies	\$ 17,500.00
6-2075 · Maintenance Expense	\$ 5,000.00
6-2080 · Flooring Maintenance	\$ 3,500.00
Total 6-2000 · Maintenance	\$ 118,000.00
6-3000 · Utilities	
6-3010 · Telephone	\$ 13,500.00
6-3020 · Natural Gas	\$ 40,000.00
6-3030 · Electricity	\$ 70,000.00
6-3040 · Water/Sewer	\$ 25,000.00
6-3050 · Garbage Disposal	\$ 18,400.00
6-3060 · Cable	\$ 5,800.00
6-3070 · Security	\$ 15,500.00
Total 6-3000 · Utilities	\$ 188,200.00
6-4000 · Taxes	
6-4020 · Real Property Tax	\$ 90,000.00
6-4030 · Income Tax Expense	\$ 10,000.00
Total 6-4000 · Taxes	\$ 100,000.00
6-5000 · Professional Services	
6-5010 · Liability Insurance	\$ 59,136.00
6-5020 · Legal Services	\$ 30,000.00
6-5030 · Accounting Services	\$ 23,000.00
6-5035 · Offsite Services	\$ 10,000.00
6-5040 · Professional Services	\$ 1,000.00
6-5045 · Marion County Recorder	\$ 2,000.00
Total 6-5000 · Professional Services	\$ 125,136.00
6-6000 · Office Expense	
6-6001 · Small Equipment Lease	\$ 9,100.00
6-6010 · Computer Maint./Support	\$ 25,200.00
6-6015 · Software/Upgrades	\$ 960.00
6-6020 · Office Supplies/Misc Supplies	\$ 6,000.00
6-6021 · Printing/Copying Expenses	\$ 2,400.00
6-6030 · Postage/Freight	\$ 6,000.00
6-6090 · Bank Service Charges	\$ 3,000.00
6-6095 · Merchant Account Fees	\$ 12,000.00
Total 6-6000 · Office Expense	\$ 64,660.00
6-7000 · Other Business Expense	
6-7001 · Other Business Exp-New Members	\$ 500.00
6-7002 · Other Business Exp-Rules	\$ 500.00

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6-7017 · Education/Classes/Conf	\$ 4,500.00
6-7020 · License Fees	\$ 4,000.00
6-7030 · Dues & Subscriptions	\$ 2,500.00
6-7050 · Bad Debt Expense	\$ 2,500.00
6-7060 · Misc. Business Expense	\$ 500.00
6-7070 · Over/Short	\$ -
Total 6-7000 · Other Business Expense	\$ 15,000.00
6-9000 · Communication Expenses	
6-9005 · Website Expense	\$ 900.00
6-9010 · Publishing N & V's Expense	\$ 28,000.00
6-9020 · Publishing Directory Expense	\$ -
6-9030 · Printing/Copying Expenses	\$ 1,000.00
6-9040 · Marketing	\$ 2,000.00
6-9070 · Communicating Expenses-Other	\$ 1,000.00
Total 6-9000 · Communication Expenses	\$ 32,900.00
66900 · *Reconciliation Discrepancies	
Total Expense	\$ 1,928,839.15
Net Ordinary Income	\$ 81,413.85