

Senior Estates Golf & Country Club
Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,040,458.41	1,040,365.00	93.41	100.01%
Total 4-1000 · Homeowners Annual Assessments	1,040,458.41	1,040,365.00	93.41	100.01%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	35,529.15	29,400.00	6,129.15	120.85%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	6,210.00	6,210.00	0.00	100.0%
4-1260A · Associate Full Social w/Golf	0.00	852.00	-852.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	1,112.42	1,824.00	-711.58	60.99%
4-1270 · Associate Membership-Pool-Fit	1,675.68	0.00	1,675.68	100.0%
4-1275 · Associate-Mini Social-NO POOL	366.67	400.00	-33.33	91.67%
Total 4-1200 · Associates Membership Dues	44,893.92	38,686.00	6,207.92	116.05%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,053.96	3,354.00	-300.04	91.05%
4-2060 · RV Space - Small	11,757.29	12,136.00	-378.71	96.88%
4-2070 · RV Space - Medium	29,618.76	31,150.00	-1,531.24	95.08%
4-2080 · RV Space - Large	20,933.50	22,243.00	-1,309.50	94.11%
4-2081 · Storage Unit - Small	2,817.10	2,528.75	288.35	111.4%
4-2082 · Storage Unit - Large	4,441.15	4,620.00	-178.85	96.13%
4-2085 · RV Cleaning Fee	223.20	500.00	-276.80	44.64%
4-2086 · Family Member RV Storage-Lg	1,794.76	600.00	1,194.76	299.13%
Total 4-2000 · Storage Fees	74,639.72	77,131.75	-2,492.03	96.77%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	6,063.95	6,750.00	-686.05	89.84%
4-2115 · Associate - RV Space Small	807.03	1,080.00	-272.97	74.73%
4-2120 · Associate - RV Space - Medium	1,003.29	651.00	352.29	154.12%
4-2125 · Associate - RV Space - Large	2,317.09	2,646.00	-328.91	87.57%
Total 4-2100 · Storage Fees - Associate	10,191.36	11,127.00	-935.64	91.59%

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4-3000 · Rental Income				
4-3020 · Rent-Restaurant	515.00	515.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	1,035.00	1,035.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	750.00	500.00	250.00	150.0%
4-3055 · Facility Cleaning Fee	200.00			
Total 4-3000 · Rental Income	2,500.00	2,050.00	450.00	121.95%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	30.00			
4-4020 · FI-Health Fac/Pool/Guest Income	17.50			
4-4050 · FI-Pickleball Guest Income	10.00			
Total 4-4000 · Guest Facility Usage Income	57.50			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	50.00	50.00	0.00	100.0%
4-4111 · Golf Cart Rental Income-9 Hole	30.00	0.00	30.00	100.0%
4-4115 · Golf Cart Registration-G Course	3,225.58	2,500.00	725.58	129.02%
4-4116 · Golf Cart Registration-Grounds	90.00	50.00	40.00	180.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	102.00	400.00	-298.00	25.5%
4-4122 · Golf Clubs/Golf Bags	0.00	150.00	-150.00	0.0%
4-4123 · Clothes	322.98	500.00	-177.02	64.6%
4-4124 · Shoes	335.00	350.00	-15.00	95.71%
4-4125 · General Merchandise	807.75	100.00	707.75	807.75%
4-4126 · Drinks	112.00	75.00	37.00	149.33%
4-4127 · Snacks	147.50	50.00	97.50	295.0%
4-4128 · Beer	799.00	750.00	49.00	106.53%
Total 4-4120 · ProShop Merchandise Income	2,626.23	2,375.00	251.23	110.58%
4-4130 · ProShop Gift Card Sale	-355.85			
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	522.00	200.00	322.00	261.0%
4-4153 · Greens Fees - Oregon Trail	0.00	0.00	0.00	0.0%

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4-4154 · Punch Card	0.00	0.00	0.00	0.0%
Total 4-4150 · Golf Green Fees	522.00	200.00	322.00	261.0%
4-4180 · Sales Discounts	-241.98	-200.00	-41.98	120.99%
Total 4-4100 · ProShop Income	5,945.98	4,975.00	970.98	119.52%
4-5000 · Publications Income	2,105.90	2,400.00	-294.10	87.75%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,105.90	2,400.00	-294.10	87.75%
4-6000 · Coffee Hour Income	696.50			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	293.00			
4-7040 · Late Fee	263.12			
4-7045 · Lien Fee	283.44			
4-7050 · Fines	150.00			
Total 4-7000 · Interest Charges/Fines/Fees	989.56			
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	741.71	300.00	441.71	247.24%
4-8055 · Access Card/ Key Fobs	40.00	20.00	20.00	200.0%
4-8000 · Other Misc. Income - Other	20.00			
Total 4-8000 · Other Misc. Income	801.71	320.00	481.71	250.53%
Total Income	1,183,280.56	1,177,054.75	6,225.81	100.53%
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	438.99	400.00	38.99	109.75%
5-5030 · Drink Expense	56.50	50.00	6.50	113.0%
5-5040 · Snack Expense	98.60	75.00	23.60	131.47%
5-5050 · Purchase Discounts	-21.33	0.00	-21.33	100.0%
Total 50000 · Cost of Goods Sold	572.76	525.00	47.76	109.1%
Total COGS	572.76	525.00	47.76	109.1%

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Gross Profit	1,182,707.80	1,176,529.75	6,178.05	100.53%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	67,213.25	104,281.77	-37,068.52	64.45%
5-1020 · Overtime Wages	3,310.88	0.00	3,310.88	100.0%
5-1025 · Payroll Taxes & W/C	7,922.17	11,281.62	-3,359.45	70.22%
5-1045 · SAIF Workers Comp	1,061.57	1,000.00	61.57	106.16%
Total 5-1000 · Payroll Expenses	79,507.87	116,563.39	-37,055.52	68.21%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	527.79	4,250.00	-3,722.21	12.42%
5-2025 · Vision Insurance	-19.60	75.00	-94.60	-26.13%
5-2030 · Life Ins	120.69	213.00	-92.31	56.66%
5-2035 · Retirement Plan	489.22	1,085.00	-595.78	45.09%
5-2040 · Disability Insurance	-1,104.05	913.00	-2,017.05	-120.93%
Total 5-2000 · Employee Benefits	14.05	6,536.00	-6,521.95	0.22%
6-0000 · ProShop				
6-0010 · Office Supplies	0.00	125.00	-125.00	0.0%
6-0020 · Golf Cart Expense	0.00	0.00	0.00	0.0%
6-0030 · Printing/Copying Expenses	0.00	0.00	0.00	0.0%
6-0040 · Postage/Freight Expense	0.00	50.00	-50.00	0.0%
Total 6-0000 · ProShop	0.00	175.00	-175.00	0.0%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,266.57	150.00	1,116.57	844.38%
6-1020 · Fuel/Oil	0.00	3,500.00	-3,500.00	0.0%
6-1025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-1030 · Fertilizer/Sprays	5,944.76	4,000.00	1,944.76	148.62%
6-1035 · Maintenance Agreement	0.00	316.00	-316.00	0.0%
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%

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6-1060 · GK Small Tools	0.00	450.00	-450.00	0.0%
6-1065 · GK Safety Expense	0.00	250.00	-250.00	0.0%
6-1068 · Equipment Repairs	6,739.51	2,000.00	4,739.51	336.98%
6-1075 · Irrigation Expense	0.00	1,500.00	-1,500.00	0.0%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	13,950.84	12,166.00	1,784.84	114.67%
6-2000 · Maintenance				
6-2010 · General Supplies	1,510.36	1,000.00	510.36	151.04%
6-2015 · Equipment Repairs	19,438.79	3,500.00	15,938.79	555.39%
6-2020 · Swimming Pool Maint./Repair	2,094.62	0.00	2,094.62	100.0%
6-2025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-2035 · Maintenance Agreement	675.00	1,000.00	-325.00	67.5%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	162.76	250.00	-87.24	65.1%
6-2055 · Restaurant Maint/Repair	0.00	500.00	-500.00	0.0%
6-2060 · Small Tools	0.00	500.00	-500.00	0.0%
6-2065 · Janitorial Supplies	539.17	1,450.00	-910.83	37.18%
6-2075 · Maintenance Expense	6,042.00	450.00	5,592.00	1,342.67%
6-2080 · Flooring Maintenance	850.00	0.00	850.00	100.0%
Total 6-2000 · Maintenance	31,312.70	8,650.00	22,662.70	362.0%
6-3000 · Utilities				
6-3010 · Telephone	1,596.52	1,125.00	471.52	141.91%
6-3020 · Natural Gas	3,272.62	4,250.00	-977.38	77.0%
6-3030 · Electricity	5,003.28	4,700.00	303.28	106.45%
6-3040 · Water/Sewer	1,412.64	1,800.00	-387.36	78.48%
6-3050 · Garbage Disposal	1,436.95	1,500.00	-63.05	95.8%
6-3060 · Cable	254.99	475.00	-220.01	53.68%
6-3070 · Security	0.00	0.00	0.00	0.0%
Total 6-3000 · Utilities	12,977.00	13,850.00	-873.00	93.7%
6-4000 · Taxes				

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6-4020 · Real Property Tax	0.00	0.00	0.00	0.0%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	0.00	0.00	0.00	0.0%
6-5000 · Professional Services				
6-5010 · Liability Insurance	4,473.75	4,500.00	-26.25	99.42%
6-5020 · Legal Services	180.00	2,500.00	-2,320.00	7.2%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	794.40	1,500.00	-705.60	52.96%
6-5040 · Professional Services	0.00	0.00	0.00	0.0%
6-5045 · Marion County Recorder	525.00	300.00	225.00	175.0%
Total 6-5000 · Professional Services	5,973.15	8,800.00	-2,826.85	67.88%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	589.79	600.00	-10.21	98.3%
6-6010 · Computer Maint./Support	2,541.55	2,100.00	441.55	121.03%
6-6015 · Software/Upgrades	57.99	60.00	-2.01	96.65%
6-6020 · Office Supplies/Misc Supplies	827.25	500.00	327.25	165.45%
6-6021 · Office Printing/Copying Expense	221.98	0.00	221.98	100.0%
6-6030 · Postage/Freight	69.60	0.00	69.60	100.0%
6-6090 · Bank Service Charges	292.49	175.00	117.49	167.14%
6-6095 · Merchant Account Fees	537.71	675.00	-137.29	79.66%
Total 6-6000 · Office Expense	5,138.36	4,110.00	1,028.36	125.02%
6-7000 · Other Business Expense				
6-7001 · Other Business Exp-New Members	0.00	0.00	0.00	0.0%
6-7002 · Other Business Exp-Rules	0.00	0.00	0.00	0.0%
6-7017 · Education/Classes/Conf	300.00	750.00	-450.00	40.0%
6-7020 · License Fees	217.50	0.00	217.50	100.0%
6-7030 · Dues & Subscriptions	80.99	450.00	-369.01	18.0%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	0.00	0.00	0.00	0.0%
Total 6-7000 · Other Business Expense	598.49	1,200.00	-601.51	49.87%

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6-8000 · Event Expenses				
6-8020 · Coffee Hour Expenses	51.00			
Total 6-8000 · Event Expenses	<u>51.00</u>			
6-9000 · Communication Expenses				
6-9005 · Website Expense	25.79	0.00	25.79	100.0%
6-9010 · Publishing N & V's Expense	2,549.06	2,150.00	399.06	118.56%
6-9030 · Printing/Copying Expenses	44.79	0.00	44.79	100.0%
6-9040 · Marketing	0.00	0.00	0.00	0.0%
6-9070 · Communication Expenses-Other	0.00	0.00	0.00	0.0%
Total 6-9000 · Communication Expenses	<u>2,619.64</u>	<u>2,150.00</u>	<u>469.64</u>	<u>121.84%</u>
Total Expense	<u>152,143.10</u>	<u>174,200.39</u>	<u>-22,057.29</u>	<u>87.34%</u>
Net Ordinary Income	<u>1,030,564.70</u>	<u>1,002,329.36</u>	<u>28,235.34</u>	<u>102.82%</u>
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	54.61			
Total 8-3000 · Operating Misc Income	<u>54.61</u>			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	269,426.85			
8-6015 · Reserve WC Acct Interest Income	9,504.36			
Total 8-6000 · Reserve Account Income	<u>278,931.21</u>			
Total Other Income	<u>278,985.82</u>			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	98,684.50			
Total Other Expense	<u>98,684.50</u>			
Net Other Income	<u>180,301.32</u>			
Net Income	<u>1,210,866.02</u>	<u>1,002,329.36</u>	<u>208,536.66</u>	<u>120.81%</u>

