

# Senior Estates Golf & Country Club

## Profit & Loss Budget vs. Actual

January through October 2024

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,483,773.24	1,486,540.00	-2,766.76	99.81%
4-1025 · Homeowners Annual Assessment P2	0.04			
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,483,773.28</b>	<b>1,486,540.00</b>	<b>-2,766.72</b>	<b>99.81%</b>
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	53,481.22	47,003.81	6,477.41	113.78%
4-1255 · Associates Golf Only #2	909.00	909.00	0.00	100.0%
4-1260 · Associate Full Social for 2	9,609.32	5,552.00	4,057.32	173.08%
4-1260A · Associate Full Social w/Golf	816.00	816.00	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	2,927.33	2,619.00	308.33	111.77%
4-1270 · Associate Membership-Pool-Fit	6,081.25	5,775.00	306.25	105.3%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00	0.0%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>73,824.12</b>	<b>62,674.81</b>	<b>11,149.31</b>	<b>117.79%</b>
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	4,759.33	4,008.00	751.33	118.75%
4-2060 · RV Space - Small	16,874.68	20,028.00	-3,153.32	84.26%
4-2070 · RV Space - Medium	40,591.13	42,475.00	-1,883.87	95.57%
4-2080 · RV Space - Large	30,875.68	28,947.00	1,928.68	106.66%
4-2081 · Storage Unit - Small	3,345.33	3,570.00	-224.67	93.71%
4-2082 · Storage Unit - Large	8,314.87	7,850.00	464.87	105.92%
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	4,145.27	5,120.00	-974.73	80.96%
4-2086 · Family Member RV Storage-Lg	1,082.11	538.65	543.46	200.89%
<b>Total 4-2000 · Storage Fees</b>	<b>109,988.40</b>	<b>112,536.65</b>	<b>-2,548.25</b>	<b>97.74%</b>
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	9,769.50	6,960.00	2,809.50	140.37%
4-2115 · Associate - RV Space Small	1,777.50	1,422.00	355.50	125.0%

## Senior Estates Golf & Country Club Profit & Loss Budget vs. Actual January through October 2024

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4-2120 · Associate - RV Space - Medium	1,728.00	1,728.00	0.00	100.0%
4-2125 · Associate - RV Space - Large	2,559.43	2,700.00	-140.57	94.79%
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%
<b>Total 4-2100 · Storage Fees - Associate</b>	<b>15,834.43</b>	<b>12,810.00</b>	<b>3,024.43</b>	<b>123.61%</b>
<b>4-3000 · Rental Income</b>				
4-3020 · Rent-Restaurant	5,000.00	5,000.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	10,000.00	10,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	4,121.00	3,400.00	721.00	121.21%
4-3055 · Facility Cleaning Fee	700.00	0.00	700.00	100.0%
<b>Total 4-3000 · Rental Income</b>	<b>19,821.00</b>	<b>18,400.00</b>	<b>1,421.00</b>	<b>107.72%</b>
<b>4-4000 · Guest Facility Usage Income</b>				
4-4010 · Fl-Billiards Guest Income	238.00	0.00	238.00	100.0%
4-4020 · Fl-Health Faci/Pool/Guest Income	1,461.87	0.00	1,461.87	100.0%
4-4050 · Fl-Pickleball Guest Income	144.80	0.00	144.80	100.0%
4-4060 · Fl-Misc Guest Fees	150.00	0.00	150.00	100.0%
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>1,994.67</b>	<b>0.00</b>	<b>1,994.67</b>	<b>100.0%</b>
<b>4-4100 · ProShop Income</b>				
4-4110 · Golf Cart Rental Income-18 Hole	3,520.00	2,900.00	620.00	121.38%
4-4111 · Golf Cart Rental Income-9 Hole	1,525.00	0.00	1,525.00	100.0%
4-4115 · Golf Cart Registration-G Course	7,371.88	9,000.00	-1,628.12	81.91%
4-4116 · Golf Cart Registration-Grounds	430.00	500.00	-70.00	86.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	3,123.52	2,750.00	373.52	113.58%
4-4122 · Golf Clubs/Golf Bags	3,829.49	4,100.00	-270.51	93.4%
4-4123 · Clothes	9,651.29	6,950.00	2,701.29	138.87%
4-4124 · Shoes	3,521.85	3,800.00	-278.15	92.68%
4-4125 · General Merchandise	3,725.99	1,800.00	1,925.99	207.0%
4-4126 · Drinks	2,643.25	1,825.00	818.25	144.84%

**Senior Estates Golf & Country Club**  
**Profit & Loss Budget vs. Actual**  
January through October 2024

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
4-4127 · Snacks	1,705.00	900.00	805.00	189.44%
4-4128 · Beer	12,672.22	11,300.00	1,372.22	112.14%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>40,872.61</b>	<b>33,425.00</b>	<b>7,447.61</b>	<b>122.28%</b>
4-4130 · ProShop Gift Card Sale	401.30	0.00	401.30	100.0%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	0.00			
4-4152 · Green Fees - Guest	22,328.00	14,275.00	8,053.00	156.41%
4-4153 · Greens Fees - Oregon Trail	2,150.00	2,500.00	-350.00	86.0%
4-4154 · Punch Card	1,975.00	0.00	1,975.00	100.0%
<b>Total 4-4150 · Golf Green Fees</b>	<b>26,453.00</b>	<b>16,775.00</b>	<b>9,678.00</b>	<b>157.69%</b>
4-4180 · Sales Discounts	-4,005.65	-4,150.00	144.35	96.52%
<b>Total 4-4100 · ProShop Income</b>	<b>76,568.14</b>	<b>58,450.00</b>	<b>18,118.14</b>	<b>131.0%</b>
4-4200 · ProShop Income - Associate				
4-4265 · Associate - Merchandise	0.00			
<b>Total 4-4200 · ProShop Income - Associate</b>	<b>0.00</b>			
4-5000 · Publications Income				
4-5010 · News & Views	25,217.67	23,250.00	1,967.67	108.46%
4-5020 · SI-Directory	5.00	0.00	5.00	100.0%
<b>Total 4-5000 · Publications Income</b>	<b>25,222.67</b>	<b>23,250.00</b>	<b>1,972.67</b>	<b>108.49%</b>
4-6000 · Coffee Hour Income	5,899.30	0.00	5,899.30	100.0%
4-6500 · Activities Income				
4-6501 · Craft Fair Income	1,139.84	0.00	1,139.84	100.0%
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	3,978.00			
4-6500 · Activities Income - Other	0.00			
<b>Total 4-6500 · Activities Income</b>	<b>5,117.84</b>	<b>0.00</b>	<b>5,117.84</b>	<b>100.0%</b>
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	3,229.74	1,200.00	2,029.74	269.15%

## Senior Estates Golf & Country Club Profit & Loss Budget vs. Actual January through October 2024

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
4-7040 · Late Fee	6,705.63	2,075.00	4,630.63	323.16%
4-7045 · Lien Fee	2,025.00	1,575.00	450.00	128.57%
4-7050 · Fines	3,483.75	0.00	3,483.75	100.0%
4-7055 · Returned Check Charges	184.00	0.00	184.00	100.0%
<b>Total 4-7000 · Interest Charges/Fines/Fees</b>	<b>15,628.12</b>	<b>4,850.00</b>	<b>10,778.12</b>	<b>322.23%</b>
4-8000 · Other Misc. Income				
4-8020 · General Income	80.00			
4-8045 · Credit Card Surcharge	2,486.95	1,860.00	626.95	133.71%
4-8050 · Property Tax Discount	2,680.00			
4-8055 · Access Card/ Key Fobs	360.00	180.00	180.00	200.0%
<b>Total 4-8000 · Other Misc. Income</b>	<b>5,606.95</b>	<b>2,040.00</b>	<b>3,566.95</b>	<b>274.85%</b>
<b>Total Income</b>	<b>1,839,278.92</b>	<b>1,781,551.46</b>	<b>57,727.46</b>	<b>103.24%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	7,717.04	2,625.00	5,092.04	293.98%
5-5030 · Drink Expense	1,415.44	410.00	1,005.44	345.23%
5-5040 · Snack Expense	1,227.71	270.00	957.71	454.71%
5-5050 · Purchase Discounts	-55.69	-313.75	258.06	17.75%
<b>Total 50000 · Cost of Goods Sold</b>	<b>10,304.50</b>	<b>2,991.25</b>	<b>7,313.25</b>	<b>344.49%</b>
<b>Total COGS</b>	<b>10,304.50</b>	<b>2,991.25</b>	<b>7,313.25</b>	<b>344.49%</b>
<b>Gross Profit</b>	<b>1,828,974.42</b>	<b>1,778,560.21</b>	<b>50,414.21</b>	<b>102.84%</b>
<b>Expense</b>				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	521,868.93	710,740.00	-188,871.07	73.43%
5-1020 · Overtime Wages	52,393.45	10,000.00	42,393.45	523.94%
5-1025 · Payroll Taxes & W/C	60,955.83	79,414.00	-18,458.17	76.76%
5-1045 · SAIF Workers Comp	2,127.33	14,000.00	-11,872.67	15.2%
5-1085 · Outside Services - Payroll	42,596.66	37,500.00	5,096.66	113.59%
<b>Total 5-1000 · Payroll Expenses</b>	<b>679,942.20</b>	<b>851,654.00</b>	<b>-171,711.80</b>	<b>79.84%</b>

# Senior Estates Golf & Country Club

## Profit & Loss Budget vs. Actual

### January through October 2024

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
<b>5-2000 · Employee Benefits</b>				
5-2020 · Medical/Dental Insurance	27,652.86	46,875.00	-19,222.14	58.99%
5-2025 · Vision Insurance	-20.39	833.00	-853.39	-2.45%
5-2030 · Life Ins	1,383.66	1,250.00	133.66	110.69%
5-2035 · Retirement Plan	2,894.15	4,583.00	-1,688.85	63.15%
5-2040 · Disability Insurance	6,601.00	3,333.00	3,268.00	198.05%
<b>Total 5-2000 · Employee Benefits</b>	<b>38,511.28</b>	<b>56,874.00</b>	<b>-18,362.72</b>	<b>67.71%</b>
<b>6-0000 · ProShop</b>				
6-0010 · Office Supplies	752.71	1,200.00	-447.29	62.73%
6-0020 · Golf Cart Expense	455.29	2,000.00	-1,544.71	22.77%
6-0030 · Printing/Copying Expenses	1,426.00	0.00	1,426.00	100.0%
<b>Total 6-0000 · ProShop</b>	<b>2,634.00</b>	<b>3,200.00</b>	<b>-566.00</b>	<b>82.31%</b>
<b>6-1000 · Groundskeeping</b>				
6-1010 · General Supplies	6,877.03	5,000.00	1,877.03	137.54%
6-1020 · Fuel/Oil	11,629.87	17,850.00	-6,220.13	65.15%
6-1025 · Equipment Rental	400.00	0.00	400.00	100.0%
6-1030 · Fertilizer/Sprays	30,029.12	39,500.00	-9,470.88	76.02%
6-1035 · Maintenance Agreement	1,618.22	2,560.00	-941.78	63.21%
6-1040 · Sand	6,180.59	10,800.00	-4,619.41	57.23%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK Maintenance Expense	210.00	1,750.00	-1,540.00	12.0%
6-1060 · GK Small Tools	6,169.81	4,600.00	1,569.81	134.13%
6-1065 · GK Safety Expense	3,471.68	2,100.00	1,371.68	165.32%
6-1068 · Equipment Repairs	23,445.52	20,850.00	2,595.52	112.45%
6-1075 · Irrigation Expense	14,244.24	5,000.00	9,244.24	284.89%
6-1080 · Trees	0.00	5,000.00	-5,000.00	0.0%
<b>Total 6-1000 · Groundskeeping</b>	<b>104,276.08</b>	<b>115,010.00</b>	<b>-10,733.92</b>	<b>90.67%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	10,122.97	16,650.00	-6,527.03	60.8%
6-2015 · Equipment Repairs	9,852.10	18,000.00	-8,147.90	54.73%

**Senior Estates Golf & Country Club**  
**Profit & Loss Budget vs. Actual**  
January through October 2024

	Jan - Oct 24	Budget	\$ Over Budget	% of Budget
6-2020 · Swimming Pool Maint./Repair	6,525.44	8,325.00	-1,799.56	78.38%
6-2025 · Equipment Rental	-1,798.53	750.00	-2,548.53	-239.8%
6-2035 · Maintenance Agreement	8,592.18	11,800.00	-3,207.82	72.82%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	3,409.11	2,075.00	1,334.11	164.29%
6-2055 · Restaurant Maint/Repair	5,008.96	4,550.00	458.96	110.09%
6-2060 · Small Tools	880.16	4,575.00	-3,694.84	19.24%
6-2065 · Janitorial Supplies	7,753.52	13,750.00	-5,996.48	56.39%
6-2075 · Maintenance Expense	5,197.25	2,500.00	2,697.25	207.89%
6-2080 · Flooring Maintenance	1,451.45	6,000.00	-4,548.55	24.19%
<b>Total 6-2000 · Maintenance</b>	<b>56,994.61</b>	<b>88,975.00</b>	<b>-31,980.39</b>	<b>64.06%</b>
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	10,956.69	13,250.00	-2,293.31	82.69%
6-3020 · Natural Gas	27,964.84	39,900.00	-11,935.16	70.09%
6-3030 · Electricity	61,123.49	47,500.00	13,623.49	128.68%
6-3040 · Water/Sewer	19,480.07	24,900.00	-5,419.93	78.23%
6-3050 · Garbage Disposal	11,642.36	14,700.00	-3,057.64	79.2%
6-3060 · Cable	2,479.03	670.00	1,809.03	370.0%
6-3070 · Security	12,718.19	12,600.00	118.19	100.94%
<b>Total 6-3000 · Utilities</b>	<b>146,364.67</b>	<b>153,520.00</b>	<b>-7,155.33</b>	<b>95.34%</b>
<b>6-4000 · Taxes</b>				
6-4020 · Real Property Tax	141,663.37	90,000.00	51,663.37	157.4%
6-4030 · Income Tax Expense	19,926.59	5,000.00	14,926.59	398.53%
<b>Total 6-4000 · Taxes</b>	<b>161,589.96</b>	<b>95,000.00</b>	<b>66,589.96</b>	<b>170.1%</b>
<b>6-5000 · Professional Services</b>				
6-5010 · Liability Insurance	47,028.56	41,000.00	6,028.56	114.7%
6-5020 · Legal Services	29,130.26	25,500.00	3,630.26	114.24%
6-5030 · Accounting Services	16,170.50	0.00	16,170.50	100.0%
6-5035 · Offsite Services	11,167.01	7,400.00	3,767.01	150.91%
6-5040 · Professional Services	0.00	500.00	-500.00	0.0%

**Senior Estates Golf & Country Club**  
**Profit & Loss Budget vs. Actual**  
January through October 2024

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6-5045 · Marion County Recorder	1,758.22	1,425.00	333.22	123.38%
<b>Total 6-5000 · Professional Services</b>	<b>105,254.55</b>	<b>75,825.00</b>	<b>29,429.55</b>	<b>138.81%</b>
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	4,163.21	6,140.00	-1,976.79	67.81%
6-6005 · Website Expense	0.00			
6-6010 · Computer Maint./Support	22,721.15	17,856.00	4,865.15	127.25%
6-6015 · Software/Upgrades	1,691.89	570.00	1,121.89	296.82%
6-6020 · Office Supplies/Misc Supplies	4,384.62	3,600.00	784.62	121.8%
6-6021 · Office Printing/Copying Expense	1,632.35	4,400.00	-2,767.65	37.1%
6-6030 · Postage/Freight	4,104.59	1,610.00	2,494.59	254.94%
6-6090 · Bank Service Charges	1,943.69	2,600.00	-656.31	74.76%
6-6095 · Merchant Account Fees	10,620.87	10,600.00	20.87	100.2%
<b>Total 6-6000 · Office Expense</b>	<b>51,262.37</b>	<b>47,376.00</b>	<b>3,886.37</b>	<b>108.2%</b>
<b>6-7000 · Other Business Expense</b>				
6-7017 · Education/Classes/Conf	405.00	1,500.00	-1,095.00	27.0%
6-7020 · License Fees	5,540.10	3,400.00	2,140.10	162.94%
6-7030 · Dues & Subscriptions	1,425.90	2,340.00	-914.10	60.94%
6-7050 · Bad Debt Expense	2,069.10	500.00	1,569.10	413.82%
6-7060 · Misc. Business Expense	150.00			
6-7070 · Over/Short	65.63			
<b>Total 6-7000 · Other Business Expense</b>	<b>9,655.73</b>	<b>7,740.00</b>	<b>1,915.73</b>	<b>124.75%</b>
<b>6-8000 · Event Expenses</b>				
6-8010 · Activities Expense	6,985.32	0.00	6,985.32	100.0%
6-8015 · Summer Concert Expenses	0.00	0.00	0.00	0.0%
6-8020 · Coffee Hour Expenses	3,299.97	0.00	3,299.97	100.0%
6-8040 · Other Event Expenses	0.00	0.00	0.00	0.0%
<b>Total 6-8000 · Event Expenses</b>	<b>10,285.29</b>	<b>0.00</b>	<b>10,285.29</b>	<b>100.0%</b>
<b>6-9000 · Communication Expenses</b>				
6-9005 · Website Expense	706.44	600.00	106.44	117.74%
6-9010 · Publishing N & V's Expense	19,018.71	25,000.00	-5,981.29	76.08%

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6-9030 · Printing/Copying Expenses	584.32	600.00	-15.68	97.39%
6-9040 · Marketing	632.03	0.00	632.03	100.0%
6-9070 · Communication Expenses-Other	764.45			
<b>Total 6-9000 · Communication Expenses</b>	<b>21,705.95</b>	<b>26,200.00</b>	<b>-4,494.05</b>	<b>82.85%</b>
66900 · *Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>1,388,476.69</b>	<b>1,521,374.00</b>	<b>-132,897.31</b>	<b>91.27%</b>
<b>Net Ordinary Income</b>	<b>440,497.73</b>	<b>257,186.21</b>	<b>183,311.52</b>	<b>171.28%</b>
<b>Other Income/Expense</b>				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	4,951.31	0.00	4,951.31	100.0%
8-3055 · Bad Debt Recovery	90.80			
<b>Total 8-3000 · Operating Misc Income</b>	<b>5,042.11</b>	<b>0.00</b>	<b>5,042.11</b>	<b>100.0%</b>
<b>8-6000 · Reserve Account Income</b>				
8-6010 · Working Capital Fund	353,214.48	0.00	353,214.48	100.0%
8-6015 · Reserve WC Acct Interest Income	48,242.31	0.00	48,242.31	100.0%
<b>Total 8-6000 · Reserve Account Income</b>	<b>401,456.79</b>	<b>0.00</b>	<b>401,456.79</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>406,498.90</b>	<b>0.00</b>	<b>406,498.90</b>	<b>100.0%</b>
<b>Other Expense</b>				
8-7000 · Repair/Replace Reserve Expense	288,274.14	0.00	288,274.14	100.0%
<b>Total Other Expense</b>	<b>288,274.14</b>	<b>0.00</b>	<b>288,274.14</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>118,224.76</b>	<b>0.00</b>	<b>118,224.76</b>	<b>100.0%</b>
<b>Net Income</b>	<b>558,722.49</b>	<b>257,186.21</b>	<b>301,536.28</b>	<b>217.24%</b>