

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

	Jan - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,336,287.96	1,316,952.00	19,335.96	101.47%
Total 4-1000 · Homeowners Annual Assessments	1,336,287.96	1,316,952.00	19,335.96	101.47%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	46,282.79	41,160.00	5,122.79	112.45%
4-1255 · Associates Golf Only #2	0.00	948.00	-948.00	0.0%
4-1260 · Associate Full Social for 2	8,074.00	7,866.00	208.00	102.64%
4-1260A · Associate Full Social w/Golf	0.00	852.00	-852.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	1,568.42	2,736.00	-1,167.58	57.33%
4-1270 · Associate Membership-Pool-Fit	4,396.75	6,624.00	-2,227.25	66.38%
4-1275 · Associate-Mini Social-NO POOL	385.92	400.00	-14.08	96.48%
Total 4-1200 · Associates Membership Dues	60,707.88	60,586.00	121.88	100.2%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	3,612.97	3,354.00	258.97	107.72%
4-2060 · RV Space - Small	16,534.07	16,236.00	298.07	101.84%
4-2070 · RV Space - Medium	38,967.51	39,300.00	-332.49	99.15%
4-2080 · RV Space - Large	24,895.18	25,842.00	-946.82	96.34%
4-2081 · Storage Unit - Small	5,636.25	3,228.75	2,407.50	174.56%
4-2082 · Storage Unit - Large	11,334.70	9,240.00	2,094.70	122.67%
4-2085 · RV Cleaning Fee	1,741.66	1,800.00	-58.34	96.76%
4-2086 · Family Member RV Storage-Lg	2,032.98	600.00	1,432.98	338.83%
Total 4-2000 · Storage Fees	104,755.32	99,600.75	5,154.57	105.18%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	7,413.95	7,830.00	-416.05	94.69%
4-2115 · Associate - RV Space Small	630.00	2,160.00	-1,530.00	29.17%
4-2120 · Associate - RV Space - Medium	1,302.00	1,627.50	-325.50	80.0%
4-2125 · Associate - RV Space - Large	2,457.00	2,646.00	-189.00	92.86%
Total 4-2100 · Storage Fees - Associate	11,802.95	14,263.50	-2,460.55	82.75%

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4-3000 · Rental Income				
4-3020 · Rent-Restaurant	3,090.00	3,090.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	6,210.00	6,210.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	2,500.00	3,000.00	-500.00	83.33%
4-3055 · Facility Cleaning Fee	400.00			
Total 4-3000 · Rental Income	12,200.00	12,300.00	-100.00	99.19%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	76.00			
4-4020 · FI-Health Fac/Pool/Guest Income	369.95			
4-4050 · FI-Pickleball Guest Income	10.00			
Total 4-4000 · Guest Facility Usage Income	455.95			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	825.00	1,375.00	-550.00	60.0%
4-4111 · Golf Cart Rental Income-9 Hole	805.00	255.00	550.00	315.69%
4-4115 · Golf Cart Registration-G Course	7,608.81	5,600.00	2,008.81	135.87%
4-4116 · Golf Cart Registration-Grounds	270.00	180.00	90.00	150.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	1,305.25	1,530.00	-224.75	85.31%
4-4122 · Golf Clubs/Golf Bags	595.00	900.00	-305.00	66.11%
4-4123 · Clothes	3,115.88	2,500.00	615.88	124.64%
4-4124 · Shoes	2,233.00	1,450.00	783.00	154.0%
4-4125 · General Merchandise	3,221.20	1,400.00	1,821.20	230.09%
4-4126 · Drinks	1,197.00	950.00	247.00	126.0%
4-4127 · Snacks	1,141.27	700.00	441.27	163.04%
4-4128 · Beer	6,223.77	5,775.00	448.77	107.77%
Total 4-4120 · ProShop Merchandise Income	19,032.37	15,205.00	3,827.37	125.17%
4-4130 · ProShop Gift Card Sale	1,530.33			
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	8,131.27	7,550.00	581.27	107.7%
4-4153 · Greens Fees - Oregon Trail	300.00	1,050.00	-750.00	28.57%

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4-4154 · Punch Card	0.00	1,100.00	-1,100.00	0.0%
Total 4-4150 · Golf Green Fees	8,431.27	9,700.00	-1,268.73	86.92%
4-4180 · Sales Discounts	-1,531.56	-1,400.00	-131.56	109.4%
Total 4-4100 · ProShop Income	36,971.22	30,915.00	6,056.22	119.59%
4-5000 · Publications Income				
4-5010 · News & Views	15,201.20	14,500.00	701.20	104.84%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	15,201.20	14,500.00	701.20	104.84%
4-6000 · Coffee Hour Income	3,686.75			
4-6500 · Activities Income				
4-6505 · Activities Income - Other	1,392.00			
4-6500 · Activities Income - Other	1,129.00			
Total 4-6500 · Activities Income	2,521.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,252.05			
4-7040 · Late Fee	4,517.84			
4-7045 · Lien Fee	383.84			
4-7050 · Fines	300.00			
4-7055 · Returned Check Charges	105.00			
Total 4-7000 · Interest Charges/Fines/Fees	6,558.73			
4-8000 · Other Misc. Income				
4-8020 · General Income	35.00			
4-8045 · Credit Card Surcharge	1,456.94	1,075.00	381.94	135.53%
4-8055 · Access Card/ Key Fobs	180.00	180.00	0.00	100.0%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	8,442.86	1,255.00	7,187.86	672.74%
Total Income	1,599,591.82	1,550,372.25	49,219.57	103.18%
Cost of Goods Sold				
50000 · Cost of Goods Sold				

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5-5010 · ProShop Inventory Expense		0.00	0.00	0.0%
5-5020 · Beer Expense	2,938.63	3,500.00	-561.37	83.96%
5-5030 · Drink Expense	646.31	475.00	171.31	136.07%
5-5040 · Snack Expense	1,006.18	500.00	506.18	201.24%
5-5050 · Purchase Discounts	-191.31	-50.00	-141.31	382.62%
Total 50000 · Cost of Goods Sold	4,399.81	4,425.00	-25.19	99.43%
Total COGS	4,399.81	4,425.00	-25.19	99.43%
Gross Profit	1,595,192.01	1,545,947.25	49,244.76	103.19%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	346,939.14	441,537.67	-94,598.53	78.58%
5-1020 · Overtime Wages	14,341.15	4,000.00	10,341.15	358.53%
5-1025 · Payroll Taxes & W/C	38,389.82	48,887.02	-10,497.20	78.53%
5-1045 · SAIF Workers Comp	3,184.67	4,000.00	-815.33	79.62%
5-1085 · Outside Services - Payroll	10,082.94	10,350.00	-267.06	97.42%
Total 5-1000 · Payroll Expenses	412,937.72	508,774.69	-95,836.97	81.16%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	20,208.66	25,500.00	-5,291.34	79.25%
5-2025 · Vision Insurance	-13.56	450.00	-463.56	-3.01%
5-2030 · Life Ins	838.23	1,280.00	-441.77	65.49%
5-2035 · Retirement Plan	2,263.02	6,510.00	-4,246.98	34.76%
5-2040 · Disability Insurance	3,202.06	5,482.00	-2,279.94	58.41%
Total 5-2000 · Employee Benefits	26,498.41	39,222.00	-12,723.59	67.56%
6-0000 · ProShop				
6-0010 · Office Supplies	444.04	535.00	-90.96	83.0%
6-0020 · Golf Cart Expense	410.35	400.00	10.35	102.59%
6-0030 · Printing/Copying Expenses	49.50	50.00	-0.50	99.0%
6-0040 · Postage/Freight Expense	545.28	450.00	95.28	121.17%
Total 6-0000 · ProShop	1,449.17	1,435.00	14.17	100.99%
6-1000 · Groundskeeping				

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6-1010 · General Supplies	4,559.50	4,100.00	459.50	111.21%
6-1020 · Fuel/Oil	5,328.59	6,000.00	-671.41	88.81%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	26,730.89	26,000.00	730.89	102.81%
6-1035 · Maintenance Agreement	1,580.55	1,896.00	-315.45	83.36%
6-1040 · Sand	1,688.00	2,000.00	-312.00	84.4%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK Maintenance Expense	995.00	500.00	495.00	199.0%
6-1060 · GK Small Tools	2,403.92	2,500.00	-96.08	96.16%
6-1065 · GK Safety Expense	0.00	1,350.00	-1,350.00	0.0%
6-1068 · Equipment Repairs	7,879.33	9,500.00	-1,620.67	82.94%
6-1075 · Irrigation Expense	2,607.91	3,500.00	-892.09	74.51%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	53,773.69	58,846.00	-5,072.31	91.38%
6-2000 · Maintenance				
6-2010 · General Supplies	9,353.47	9,500.00	-146.53	98.46%
6-2015 · Equipment Repairs	10,134.47	11,000.00	-865.53	92.13%
6-2020 · Swimming Pool Maint./Repair	5,312.80	5,000.00	312.80	106.26%
6-2025 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
6-2035 · Maintenance Agreement	4,603.12	6,075.00	-1,471.88	75.77%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	895.29	1,500.00	-604.71	59.69%
6-2055 · Restaurant Maint/Repair	3,015.61	3,500.00	-484.39	86.16%
6-2060 · Small Tools	1,138.10	2,850.00	-1,711.90	39.93%
6-2065 · Janitorial Supplies	3,374.88	8,750.00	-5,375.12	38.57%
6-2075 · Maintenance Expense	36,065.00	2,500.00	33,565.00	1,442.6%
6-2080 · Flooring Maintenance	850.00	1,500.00	-650.00	56.67%
Total 6-2000 · Maintenance	74,742.74	53,175.00	21,567.74	140.56%
6-3000 · Utilities				
6-3010 · Telephone	8,256.45	6,750.00	1,506.45	122.32%

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6-3020 · Natural Gas	16,257.93	20,000.00	-3,742.07	81.29%
6-3030 · Electricity	32,504.27	28,800.00	3,704.27	112.86%
6-3040 · Water/Sewer	9,444.59	12,400.00	-2,955.41	76.17%
6-3050 · Garbage Disposal	8,435.46	9,200.00	-764.54	91.69%
6-3060 · Cable	1,547.94	2,890.00	-1,342.06	53.56%
6-3070 · Security	7,523.69	7,700.00	-176.31	97.71%
Total 6-3000 · Utilities	83,970.33	87,740.00	-3,769.67	95.7%
6-4000 · Taxes				
6-4020 · Real Property Tax	73.94	0.00	73.94	100.0%
6-4030 · Income Tax Expense	6,100.00	10,000.00	-3,900.00	61.0%
Total 6-4000 · Taxes	6,173.94	10,000.00	-3,826.06	61.74%
6-5000 · Professional Services				
6-5010 · Liability Insurance	16,971.25	17,500.00	-528.75	96.98%
6-5020 · Legal Services	15,882.95	12,000.00	3,882.95	132.36%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	4,559.57	5,300.00	-740.43	86.03%
6-5040 · Professional Services	0.00	500.00	-500.00	0.0%
6-5045 · Marion County Recorder	758.36	600.00	158.36	126.39%
Total 6-5000 · Professional Services	38,172.13	35,900.00	2,272.13	106.33%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	4,367.57	4,475.00	-107.43	97.6%
6-6010 · Computer Maint./Support	14,277.50	12,600.00	1,677.50	113.31%
6-6015 · Software/Upgrades	347.94	360.00	-12.06	96.65%
6-6020 · Office Supplies/Misc Supplies	2,430.12	2,800.00	-369.88	86.79%
6-6021 · Office Printing/Copying Expense	719.48	550.00	169.48	130.82%
6-6030 · Postage/Freight	2,667.29	2,600.00	67.29	102.59%
6-6035 · Lawn Care Expense	675.00			
6-6090 · Bank Service Charges	1,676.55	1,650.00	26.55	101.61%
6-6095 · Merchant Account Fees	5,711.60	6,725.00	-1,013.40	84.93%
Total 6-6000 · Office Expense	32,873.05	31,760.00	1,113.05	103.51%

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6-7000 · Other Business Expense				
6-7001 · Other Business Exp-New Members	127.46	150.00	-22.54	84.97%
6-7002 · Other Business Exp-Rules	1,331.04	150.00	1,181.04	887.36%
6-7017 · Education/Classes/Conf	998.00	1,500.00	-502.00	66.53%
6-7020 · License Fees	1,080.50	550.00	530.50	196.46%
6-7030 · Dues & Subscriptions	848.94	1,200.00	-351.06	70.75%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,234.00	300.00	934.00	411.33%
6-7070 · Over/Short	-7.00			
Total 6-7000 · Other Business Expense	5,612.94	3,850.00	1,762.94	145.79%
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,333.57			
6-8020 · Coffee Hour Expenses	2,074.85			
Total 6-8000 · Event Expenses	3,408.42			
6-9000 · Communication Expenses				
6-9005 · Website Expense	279.99	160.00	119.99	174.99%
6-9010 · Publishing N & V's Expense	13,519.06	13,900.00	-380.94	97.26%
6-9030 · Printing/Copying Expenses	171.14	600.00	-428.86	28.52%
6-9040 · Marketing	0.00	1,000.00	-1,000.00	0.0%
6-9041 · Marketing-Referral Bonus	272.00			
6-9070 · Communication Expenses-Other	768.00	800.00	-32.00	96.0%
Total 6-9000 · Communication Expenses	15,010.19	16,460.00	-1,449.81	91.19%
66900 · *Reconciliation Discrepancies	-32.24			
Total Expense	754,590.49	847,162.69	-92,572.20	89.07%
Net Ordinary Income	840,601.52	698,784.56	141,816.96	120.3%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	4,463.25			
8-3000 · Operating Misc Income - Other	0.00			

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Total 8-3000 · Operating Misc Income	4,463.25			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	171,122.85			
8-6015 · Reserve WC Acct Interest Income	30,632.10			
Total 8-6000 · Reserve Account Income	201,754.95			
Total Other Income	206,218.20			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	47,023.82			
Total Other Expense	47,023.82			
Net Other Income	159,194.38			
Net Income	<u>999,795.90</u>	<u>698,784.56</u>	<u>301,011.34</u>	<u>143.08%</u>