

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

	Jan - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,548,456.69	1,584,492.00	-36,035.31	97.73%
Total 4-1000 · Homeowners Annual Assessments	1,548,456.69	1,584,492.00	-36,035.31	97.73%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	53,215.62	58,800.00	-5,584.38	90.5%
4-1255 · Associates Golf Only #2	0.00	948.00	-948.00	0.0%
4-1260 · Associate Full Social for 2	8,488.00	11,592.00	-3,104.00	73.22%
4-1260A · Associate Full Social w/Golf	0.00	852.00	-852.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	2,424.42	3,648.00	-1,223.58	66.46%
4-1270 · Associate Membership-Pool-Fit	6,742.75	6,624.00	118.75	101.79%
4-1275 · Associate-Mini Social-NO POOL	385.92	400.00	-14.08	96.48%
Total 4-1200 · Associates Membership Dues	71,256.71	82,864.00	-11,607.29	85.99%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	4,300.00	4,644.00	-344.00	92.59%
4-2060 · RV Space - Small	20,217.09	20,336.00	-118.91	99.42%
4-2070 · RV Space - Medium	45,654.82	50,600.00	-4,945.18	90.23%
4-2080 · RV Space - Large	27,842.15	35,636.00	-7,793.85	78.13%
4-2081 · Storage Unit - Small	6,561.74	6,160.00	401.74	106.52%
4-2082 · Storage Unit - Large	12,645.61	12,180.00	465.61	103.82%
4-2085 · RV Cleaning Fee	3,061.66	2,200.00	861.66	139.17%
4-2086 · Family Member RV Storage-Lg	2,128.27	1,200.00	928.27	177.36%
Total 4-2000 · Storage Fees	122,411.34	132,956.00	-10,544.66	92.07%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	10,057.38	10,800.00	-742.62	93.12%
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	1,953.00	-651.00	66.67%
4-2125 · Associate - RV Space - Large	2,457.00	3,024.00	-567.00	81.25%
Total 4-2100 · Storage Fees - Associate	14,446.38	17,937.00	-3,490.62	80.54%

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4-3000 · Rental Income				
4-3020 · Rent-Restaurant	4,120.00	4,120.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	8,280.00	8,280.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	2,850.00	4,000.00	-1,150.00	71.25%
4-3055 · Facility Cleaning Fee	500.00			
Total 4-3000 · Rental Income	15,750.00	16,400.00	-650.00	96.04%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	88.00			
4-4020 · FI-Health Fac/PoolGuest Income	1,025.77			
4-4050 · FI-Pickleball Guest Income	10.00			
Total 4-4000 · Guest Facility Usage Income	1,123.77			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	1,520.00	2,275.00	-755.00	66.81%
4-4111 · Golf Cart Rental Income-9 Hole	1,480.00	580.00	900.00	255.17%
4-4115 · Golf Cart Registration-G Course	8,308.81	5,800.00	2,508.81	143.26%
4-4116 · Golf Cart Registration-Grounds	270.00	250.00	20.00	108.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,094.60	2,490.00	-395.40	84.12%
4-4122 · Golf Clubs/Golf Bags	2,126.14	1,300.00	826.14	163.55%
4-4123 · Clothes	4,516.15	5,000.00	-483.85	90.32%
4-4124 · Shoes	3,112.00	2,125.00	987.00	146.45%
4-4125 · General Merchandise	5,646.70	2,000.00	3,646.70	282.34%
4-4126 · Drinks	1,886.50	1,650.00	236.50	114.33%
4-4127 · Snacks	1,657.50	1,175.00	482.50	141.06%
4-4128 · Beer	9,110.50	8,775.00	335.50	103.82%
Total 4-4120 · ProShop Merchandise Income	30,150.09	24,515.00	5,635.09	122.99%
4-4130 · ProShop Gift Card Sale	1,373.09			
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	16,700.00	14,050.00	2,650.00	118.86%
4-4153 · Greens Fees - Oregon Trail	1,375.00	1,500.00	-125.00	91.67%

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4-4154 · Punch Card				
Total 4-4150 · Golf Green Fees	365.00	1,300.00	-935.00	28.08%
4-4180 · Sales Discounts	18,440.00	16,850.00	1,590.00	109.44%
Total 4-4100 · ProShop Income	-2,065.61	-2,300.00	234.39	89.81%
4-5000 · Publications Income	59,476.38	47,970.00	11,506.38	123.99%
4-5010 · News & Views	19,178.90	19,300.00	-121.10	99.37%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	19,178.90	19,300.00	-121.10	99.37%
4-6000 · Coffee Hour Income	4,919.80			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	15.00			
4-6505 · Activities Income - Other	2,521.00			
4-6500 · Activities Income - Other	0.00			
Total 4-6500 · Activities Income	2,536.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,717.67			
4-7040 · Late Fee	6,080.57			
4-7045 · Lien Fee	675.40			
4-7050 · Fines	450.00			
4-7055 · Returned Check Charges	245.00			
Total 4-7000 · Interest Charges/Fines/Fees	9,168.64			
4-8000 · Other Misc. Income				
4-8020 · General Income	61.10			
4-8045 · Credit Card Surcharge	2,250.10	1,675.00	575.10	134.33%
4-8055 · Access Card/ Key Fobs	300.00	230.00	70.00	130.44%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	9,382.12	1,905.00	7,477.12	492.5%
Total Income	1,878,106.73	1,903,824.00	-25,717.27	98.65%
Cost of Goods Sold				

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50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	4,354.89	4,800.00	-445.11	90.73%
5-5030 · Drink Expense	1,018.77	775.00	243.77	131.45%
5-5040 · Snack Expense	1,303.87	700.00	603.87	186.27%
5-5050 · Purchase Discounts	-196.35	-75.00	-121.35	261.8%
Total 50000 · Cost of Goods Sold	6,481.18	6,200.00	281.18	104.54%
Total COGS	6,481.18	6,200.00	281.18	104.54%
Gross Profit	1,871,625.55	1,897,624.00	-25,998.45	98.63%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	475,464.53	608,340.62	-132,876.09	78.16%
5-1020 · Overtime Wages	20,743.21	6,000.00	14,743.21	345.72%
5-1025 · Payroll Taxes & W/C	52,166.11	67,689.72	-15,523.61	77.07%
5-1045 · SAIF Workers Comp	3,184.67	6,000.00	-2,815.33	53.08%
5-1085 · Outside Services - Payroll	17,813.28	17,350.00	463.28	102.67%
Total 5-1000 · Payroll Expenses	569,371.80	705,380.34	-136,008.54	80.72%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	26,857.79	34,000.00	-7,142.21	78.99%
5-2025 · Vision Insurance	-10.54	600.00	-610.54	-1.76%
5-2030 · Life Ins	1,272.64	1,706.00	-433.36	74.6%
5-2035 · Retirement Plan	3,144.14	8,680.00	-5,535.86	36.22%
5-2040 · Disability Insurance	4,514.73	7,310.00	-2,795.27	61.76%
Total 5-2000 · Employee Benefits	35,778.76	52,296.00	-16,517.24	68.42%
6-0000 · ProShop				
6-0010 · Office Supplies	728.87	735.00	-6.13	99.17%
6-0020 · Golf Cart Expense	460.35	600.00	-139.65	76.73%
6-0030 · Printing/Copying Expenses	49.50	250.00	-200.50	19.8%
6-0040 · Postage/Freight Expense	709.45	500.00	209.45	141.89%
Total 6-0000 · ProShop	1,948.17	2,085.00	-136.83	93.44%

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6-1000 · Groundskeeping				
6-1010 · General Supplies	6,589.14	4,950.00	1,639.14	133.11%
6-1020 · Fuel/Oil	7,301.87	11,000.00	-3,698.13	66.38%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	36,264.33	36,500.00	-235.67	99.35%
6-1035 · Maintenance Agreement	2,212.77	2,528.00	-315.23	87.53%
6-1040 · Sand	1,688.00	5,000.00	-3,312.00	33.76%
6-1050 · Gravel	0.00	500.00	-500.00	0.0%
6-1055 · GK Maintenance Expense	2,740.00	1,000.00	1,740.00	274.0%
6-1060 · GK Small Tools	3,169.03	3,350.00	-180.97	94.6%
6-1065 · GK Safety Expense	81.90	1,750.00	-1,668.10	4.68%
6-1068 · Equipment Repairs	16,822.85	18,000.00	-1,177.15	93.46%
6-1075 · Irrigation Expense	7,395.07	8,000.00	-604.93	92.44%
6-1080 · Trees	12,850.00	10,000.00	2,850.00	128.5%
Total 6-1000 · Groundskeeping	97,114.96	104,078.00	-6,963.04	93.31%
6-2000 · Maintenance				
6-2010 · General Supplies	12,606.56	13,500.00	-893.44	93.38%
6-2015 · Equipment Repairs	25,310.06	14,500.00	10,810.06	174.55%
6-2020 · Swimming Pool Maint./Repair	13,135.43	7,000.00	6,135.43	187.65%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	6,628.12	7,575.00	-946.88	87.5%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	974.31	2,000.00	-1,025.69	48.72%
6-2055 · Restaurant Maint/Repair	13,119.13	4,000.00	9,119.13	327.98%
6-2060 · Small Tools	1,138.10	3,700.00	-2,561.90	30.76%
6-2065 · Janitorial Supplies	5,303.21	11,650.00	-6,346.79	45.52%
6-2075 · Maintenance Expense	48,286.75	3,350.00	44,936.75	1,441.4%
6-2080 · Flooring Maintenance	850.00	2,250.00	-1,400.00	37.78%
Total 6-2000 · Maintenance	127,351.67	71,525.00	55,826.67	178.05%
6-3000 · Utilities				

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6-3010 · Telephone	10,826.54	9,000.00	1,826.54	120.3%
6-3020 · Natural Gas	18,973.05	25,000.00	-6,026.95	75.89%
6-3030 · Electricity	51,167.51	44,900.00	6,267.51	113.96%
6-3040 · Water/Sewer	14,499.11	18,400.00	-3,900.89	78.8%
6-3050 · Garbage Disposal	11,392.96	12,400.00	-1,007.04	91.88%
6-3060 · Cable	2,094.00	3,860.00	-1,766.00	54.25%
6-3070 · Security	11,685.71	11,600.00	85.71	100.74%
Total 6-3000 · Utilities	120,638.88	125,160.00	-4,521.12	96.39%
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	41,671.68	40,536.00	1,135.68	102.8%
6-5020 · Legal Services	26,717.44	20,000.00	6,717.44	133.59%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	5,750.63	7,200.00	-1,449.37	79.87%
6-5040 · Professional Services	4,480.00	1,000.00	3,480.00	448.0%
6-5045 · Marion County Recorder	1,292.86	1,300.00	-7.14	99.45%
Total 6-5000 · Professional Services	79,912.61	70,036.00	9,876.61	114.1%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	5,609.28	5,825.00	-215.72	96.3%
6-6010 · Computer Maint./Support	22,884.10	16,800.00	6,084.10	136.22%
6-6015 · Software/Upgrades	463.92	480.00	-16.08	96.65%
6-6020 · Office Supplies/Misc Supplies	2,667.66	4,000.00	-1,332.34	66.69%
6-6021 · Office Printing/Copying Expense	1,353.54	850.00	503.54	159.24%
6-6030 · Postage/Freight	4,413.23	3,850.00	563.23	114.63%
6-6035 · Lawn Care Expense	2,175.00			
6-6090 · Bank Service Charges	2,118.23	2,150.00	-31.77	98.52%
6-6095 · Merchant Account Fees	7,468.52	8,825.00	-1,356.48	84.63%

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Total 6-6000 · Office Expense	49,153.48	42,780.00	6,373.48	114.9%
6-7000 · Other Business Expense				
6-7001 · Other Business Exp-New Members	127.46	300.00	-172.54	42.49%
6-7002 · Other Business Exp-Rules	1,352.00	300.00	1,052.00	450.67%
6-7017 · Education/Classes/Conf	998.00	3,000.00	-2,002.00	33.27%
6-7020 · License Fees	1,216.50	700.00	516.50	173.79%
6-7030 · Dues & Subscriptions	882.92	1,300.00	-417.08	67.92%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,392.00	450.00	942.00	309.33%
6-7070 · Over/Short	-27.01			
Total 6-7000 · Other Business Expense	5,941.87	6,050.00	-108.13	98.21%
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,583.57			
6-8020 · Coffee Hour Expenses	3,158.80			
Total 6-8000 · Event Expenses	4,742.37			
6-9000 · Communication Expenses				
6-9005 · Website Expense	309.49	270.00	39.49	114.63%
6-9010 · Publishing N & V's Expense	18,239.06	18,600.00	-360.94	98.06%
6-9030 · Printing/Copying Expenses	240.73	650.00	-409.27	37.04%
6-9040 · Marketing	0.00	1,000.00	-1,000.00	0.0%
6-9041 · Marketing-Referral Bonus	510.87			
6-9060 · Signage	1,675.00			
6-9070 · Communication Expenses-Other	768.00	800.00	-32.00	96.0%
Total 6-9000 · Communication Expenses	21,743.15	21,320.00	423.15	101.99%
66900 · *Reconciliation Discrepancies	-84.00			
Total Expense	1,119,787.66	1,210,710.34	-90,922.68	92.49%
Net Ordinary Income	751,837.89	686,913.66	64,924.23	109.45%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				

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8-3010 · Operating Bank Account Interest	7,613.00			
8-3000 · Operating Misc Income - Other	0.00			
Total 8-3000 · Operating Misc Income	7,613.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	232,314.60			
8-6015 · Reserve WC Acct Interest Income	37,783.79			
Total 8-6000 · Reserve Account Income	270,098.39			
Total Other Income	277,711.39			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	103,551.32			
Total Other Expense	103,551.32			
Net Other Income	174,160.07			
Net Income	925,997.96	686,913.66	239,084.30	134.81%