

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

	Jan - Jul 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,507,906.86	1,568,385.00	-60,478.14	96.14%
Total 4-1000 · Homeowners Annual Assessments	1,507,906.86	1,568,385.00	-60,478.14	96.14%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	52,039.62	58,800.00	-6,760.38	88.5%
4-1255 · Associates Golf Only #2	0.00	948.00	-948.00	0.0%
4-1280 · 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	1,968.42	3,648.00	-1,679.58	53.96%
4-1270 · Associate Membership-Pool-Fit	5,638.75	6,624.00	-985.25	85.13%
4-1275 · Associate-Mini Social-NO POOL	385.92	400.00	-14.08	96.48%
Total 4-1200 · Associates Membership Dues	68,520.71	82,864.00	-14,343.29	82.69%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	4,469.76	4,644.00	-174.24	96.25%
4-2060 · RV Space - Small	18,580.68	20,008.00	-1,427.32	92.87%
4-2070 · RV Space - Medium	43,117.23	50,050.00	-6,932.77	86.15%
4-2080 · RV Space - Large	26,943.85	35,341.00	-8,397.15	76.24%
4-2081 · Storage Unit - Small	6,259.68	6,020.00	239.68	103.98%
4-2082 · Storage Unit - Large	12,254.52	11,760.00	494.52	104.21%
4-2085 · RV Cleaning Fee	2,181.66	2,000.00	181.66	109.08%
4-2086 · Family Member RV Storage-Lg	2,080.62	1,200.00	880.62	173.39%
Total 4-2000 · Storage Fees	115,888.00	131,023.00	-15,135.00	88.45%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	9,787.38	10,800.00	-1,012.62	90.62%
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	14,176.38	17,937.00	-3,760.62	79.03%

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

	Jan - Jul 25	Budget	\$ Over Budget	% of Budget
<b>4-3000 · Rental Income</b>				
4-3020 · Rent-Restaurant	3,605.00	3,605.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	7,245.00	7,245.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	2,850.00	3,500.00	-650.00	81.43%
4-3055 · Facility Cleaning Fee	600.00			
<b>Total 4-3000 · Rental Income</b>	<b>14,300.00</b>	<b>14,350.00</b>	<b>-50.00</b>	<b>99.65%</b>
<b>4-4000 · Guest Facility Usage Income</b>				
4-4010 · FI-Billiards Guest Income	88.00			
4-4020 · FI-Health Fac/Pool/Guest Income	707.60			
4-4050 · FI-Pickleball Guest Income	10.00			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>805.60</b>			
<b>4-4100 · ProShop Income</b>				
4-4110 · Golf Cart Rental Income-18 Hole	1,105.00	1,875.00	-770.00	58.93%
4-4111 · Golf Cart Rental Income-9 Hole	985.00	375.00	610.00	262.67%
4-4115 · Golf Cart Registration-G Course	8,058.81	5,700.00	2,358.81	141.38%
4-4116 · Golf Cart Registration-Grounds	270.00	200.00	70.00	135.0%
<b>4-4120 · ProShop Merchandise Income</b>				
4-4121 · Golf Balls	1,639.15	2,080.00	-440.85	78.81%
4-4122 · Golf Clubs/Golf Bags	1,359.30	1,100.00	259.30	123.57%
4-4123 · Clothes	3,511.61	3,000.00	511.61	117.05%
4-4124 · Shoes	2,536.00	1,675.00	861.00	151.4%
4-4125 · General Merchandise	3,768.70	1,700.00	2,068.70	221.69%
4-4126 · Drinks	1,429.00	1,300.00	129.00	109.92%
4-4127 · Snacks	1,336.27	875.00	461.27	152.72%
4-4128 · Beer	7,431.77	7,275.00	156.77	102.16%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>23,011.80</b>	<b>19,005.00</b>	<b>4,006.80</b>	<b>121.08%</b>
4-4130 · ProShop Gift Card Sale	1,496.93			
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	10,294.27	10,050.00	244.27	102.43%
4-4153 · Greens Fees - Oregon Trail	725.00	1,450.00	-725.00	50.0%

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4-4154 · Punch Card				
Total 4-4150 · Golf Green Fees	0.00	1,300.00	-1,300.00	0.0%
4-4180 · Sales Discounts	11,019.27	12,800.00	-1,780.73	86.09%
	-1,814.86	-1,550.00	-264.86	117.09%
Total 4-4100 · ProShop Income	44,131.95	38,405.00	5,726.95	114.91%
4-5000 · Publications Income				
4-5010 · News & Views	17,577.70	16,900.00	677.70	104.01%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	17,577.70	16,900.00	677.70	104.01%
4-6000 · Coffee Hour Income	4,191.80			
4-6500 · Activities Income				
4-6505 · Activities Income - Other	2,521.00			
Total 4-6500 · Activities Income	2,521.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,465.62			
4-7040 · Late Fee	5,200.27			
4-7045 · Lien Fee	675.40			
4-7050 · Fines	300.00			
4-7055 · Returned Check Charges	175.00			
Total 4-7000 · Interest Charges/Fines/Fees	7,816.29			
4-8000 · Other Misc. Income				
4-8020 · General Income	35.00			
4-8045 · Credit Card Surcharge	2,098.20	1,475.00	623.20	142.25%
4-8055 · Access Card/ Key Fobs	280.00	200.00	80.00	140.0%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	9,184.12	1,675.00	7,509.12	548.31%
Total Income	1,807,020.41	1,871,539.00	-64,518.59	96.55%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%

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

	Jan - Jul 25	Budget	\$ Over Budget	% of Budget
5-5020 · Beer Expense	3,834.44	4,200.00	-365.56	91.3%
5-5030 · Drink Expense	804.73	625.00	179.73	128.76%
5-5040 · Snack Expense	1,123.93	600.00	523.93	187.32%
5-5050 · Purchase Discounts	-196.35	-50.00	-146.35	392.7%
Total 50000 · Cost of Goods Sold	5,566.75	5,375.00	191.75	103.57%
Total COGS	5,566.75	5,375.00	191.75	103.57%
Gross Profit	1,801,453.66	1,866,164.00	-64,710.34	96.53%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	399,936.12	507,558.85	-107,622.73	78.8%
5-1020 · Overtime Wages	15,764.99	4,000.00	11,764.99	394.13%
5-1025 · Payroll Taxes & W/C	44,020.18	56,408.10	-12,387.92	78.04%
5-1045 · SAIF Workers Comp	3,184.67	4,000.00	-815.33	79.62%
5-1085 · Outside Services - Payroll	13,202.62	13,850.00	-647.38	95.33%
Total 5-1000 · Payroll Expenses	476,108.58	585,816.95	-109,708.37	81.27%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	20,927.36	29,750.00	-8,822.64	70.34%
5-2025 · Vision Insurance	3.17	525.00	-521.83	0.6%
5-2030 · Life Ins	989.25	1,493.00	-503.75	66.26%
5-2035 · Retirement Plan	2,610.95	7,595.00	-4,984.05	34.38%
5-2040 · Disability Insurance	4,034.44	6,396.00	-2,361.56	63.08%
Total 5-2000 · Employee Benefits	28,565.17	45,759.00	-17,193.83	62.43%
6-0000 · ProShop				
6-0010 · Office Supplies	609.03	635.00	-25.97	95.91%
6-0020 · Golf Cart Expense	410.35	500.00	-89.65	82.07%
6-0030 · Printing/Copying Expenses	49.50	250.00	-200.50	19.8%
6-0040 · Postage/Freight Expense	660.18	500.00	160.18	132.04%
Total 6-0000 · ProShop	1,729.06	1,885.00	-155.94	91.73%
6-1000 · Groundskeeping				
6-1010 · General Supplies	5,859.11	4,450.00	1,409.11	131.67%

# Senior Estates Golf & Country Club

## Profit & Loss Budget vs. Actual

### January through July 2025

	Jan - Jul 25	Budget	\$ Over Budget	% of Budget
6-1020 · Fuel/Oil	7,301.87	8,000.00	-698.13	91.27%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	33,907.07	33,500.00	407.07	101.22%
6-1035 · Maintenance Agreement	1,896.66	2,212.00	-315.34	85.74%
6-1040 · Sand	1,688.00	4,000.00	-2,312.00	42.2%
6-1050 · Gravel	0.00	0.00	0.00	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	2,900.00	269.03	109.28%
6-1065 · GK Safety Expense	81.90	1,550.00	-1,468.10	5.28%
6-1068 · Equipment Repairs	13,267.64	14,000.00	-732.36	94.77%
6-1075 · Irrigation Expense	3,249.75	4,500.00	-1,250.25	72.22%
6-1080 · Trees	12,850.00	10,000.00	2,850.00	128.5%
<b>Total 6-1000 · Groundskeeping</b>	<b>86,011.03</b>	<b>87,612.00</b>	<b>-1,600.97</b>	<b>98.17%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	11,363.32	11,500.00	-136.68	98.81%
6-2015 · Equipment Repairs	21,107.77	14,000.00	7,107.77	150.77%
6-2020 · Swimming Pool Maint./Repair	5,820.94	6,000.00	-179.06	97.02%
6-2025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-2035 · Maintenance Agreement	5,953.12	6,825.00	-871.88	87.23%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	974.31	1,750.00	-775.69	55.68%
6-2055 · Restaurant Maint/Repair	13,119.13	4,000.00	9,119.13	327.98%
6-2060 · Small Tools	1,138.10	3,350.00	-2,211.90	33.97%
6-2065 · Janitorial Supplies	4,265.88	10,200.00	-5,934.12	41.82%
6-2075 · Maintenance Expense	42,853.00	2,950.00	39,903.00	1,452.64%
6-2080 · Flooring Maintenance	850.00	1,500.00	-650.00	56.67%
<b>Total 6-2000 · Maintenance</b>	<b>107,445.57</b>	<b>63,575.00</b>	<b>43,870.57</b>	<b>169.01%</b>
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	9,625.07	7,875.00	1,750.07	122.22%
6-3020 · Natural Gas	18,334.52	22,500.00	-4,165.48	81.49%

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	Jan - Jul 25	Budget	\$ Over Budget	% of Budget
6-3030 · Electricity	41,316.95	35,500.00	5,816.95	116.39%
6-3040 · Water/Sewer	11,715.03	14,400.00	-2,684.97	81.35%
6-3050 · Garbage Disposal	9,914.21	10,800.00	-885.79	91.8%
6-3060 · Cable	1,820.97	3,375.00	-1,554.03	53.96%
6-3070 · Security	9,293.34	7,700.00	1,593.34	120.69%
<b>Total 6-3000 · Utilities</b>	<b>102,020.09</b>	<b>102,150.00</b>	<b>-129.91</b>	<b>99.87%</b>
<b>6-4000 · Taxes</b>				
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%
<b>Total 6-4000 · Taxes</b>	<b>6,173.94</b>	<b>10,000.00</b>	<b>-3,826.06</b>	<b>61.74%</b>
<b>6-5000 · Professional Services</b>				
6-5010 · Liability Insurance	16,971.25	17,500.00	-528.75	96.98%
6-5020 · Legal Services	24,196.44	17,500.00	6,696.44	138.27%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	5,132.13	6,000.00	-867.87	85.54%
6-5040 · Professional Services	4,480.00	500.00	3,980.00	896.0%
6-5045 · Marion County Recorder	1,292.86	1,300.00	-7.14	99.45%
<b>Total 6-5000 · Professional Services</b>	<b>52,072.68</b>	<b>42,800.00</b>	<b>9,272.68</b>	<b>121.67%</b>
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	5,002.32	5,150.00	-147.68	97.13%
6-6010 · Computer Maint./Support	16,915.45	14,700.00	2,215.45	115.07%
6-6015 · Software/Upgrades	405.93	420.00	-14.07	96.65%
6-6020 · Office Supplies/Misc Supplies	2,550.55	3,400.00	-849.45	75.02%
6-6021 · Office Printing/Copying Expense	1,353.54	850.00	503.54	159.24%
6-6030 · Postage/Freight	3,776.99	3,200.00	576.99	118.03%
6-6035 · Lawn Care Expense	2,175.00			
6-6090 · Bank Service Charges	1,866.50	1,875.00	-8.50	99.55%
6-6095 · Merchant Account Fees	6,411.00	7,600.00	-1,189.00	84.36%
<b>Total 6-6000 · Office Expense</b>	<b>40,457.28</b>	<b>37,195.00</b>	<b>3,262.28</b>	<b>108.77%</b>
<b>6-7000 · Other Business Expense</b>				

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6-7001 · Other Business Exp-New Members	127.46	250.00	-122.54	50.98%
6-7002 · Other Business Exp-Rules	1,331.04	250.00	1,081.04	532.42%
6-7017 · Education/Classes/Conf	998.00	2,250.00	-1,252.00	44.36%
6-7020 · License Fees	1,080.50	550.00	530.50	196.46%
6-7030 · Dues & Subscriptions	865.93	1,250.00	-384.07	69.27%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,238.00	300.00	938.00	412.67%
6-7070 · Over/Short	-27.01			
<b>Total 6-7000 · Other Business Expense</b>	<b>5,613.92</b>	<b>4,850.00</b>	<b>763.92</b>	<b>115.75%</b>
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,583.57			
6-8020 · Coffee Hour Expenses	3,158.80			
<b>Total 6-8000 · Event Expenses</b>	<b>4,742.37</b>			
6-9000 · Communication Expenses				
6-9005 · Website Expense	279.99	250.00	29.99	112.0%
6-9010 · Publishing N & V's Expense	15,879.06	16,250.00	-370.94	97.72%
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	487.87			
6-9060 · Signage	1,675.00			
6-9070 · Communication Expenses-Other	768.00	800.00	-32.00	96.0%
<b>Total 6-9000 · Communication Expenses</b>	<b>19,330.65</b>	<b>18,950.00</b>	<b>380.65</b>	<b>102.01%</b>
66900 · *Reconciliation Discrepancies	-84.00			
<b>Total Expense</b>	<b>930,186.34</b>	<b>1,000,592.95</b>	<b>-70,406.61</b>	<b>92.96%</b>
<b>Net Ordinary Income</b>	<b>871,267.32</b>	<b>865,571.05</b>	<b>5,696.27</b>	<b>100.66%</b>
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	6,034.67			
8-3000 · Operating Misc Income - Other	0.00			

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Total 8-3000 · Operating Misc Income	6,034.67			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	192,226.35			
8-6015 · Reserve WC Acct Interest Income	31,880.69			
Total 8-6000 · Reserve Account Income	224,107.04			
Total Other Income	230,141.71			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	104,451.32			
Total Other Expense	104,451.32			
Net Other Income	125,690.39			
Net Income	986,957.71	865,571.05	131,386.66	115.18%