

# Senior Estates Golf & Country Club

## Profit & Loss Budget vs. Actual

### January through September 2025

Ordinary Income/Expense	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4-1000 · Homeowners Annual Assessments</b>				
4-1010 · Homeowners Annual Assessment P1	1,570,559.41	1,600,599.00	-30,039.59	98.12%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,570,559.41</b>	<b>1,600,599.00</b>	<b>-30,039.59</b>	<b>98.12%</b>
<b>4-1200 · Associates Membership Dues</b>				
4-1250 · Associates Golf Only	53,509.62	58,800.00	-5,290.38	91.0%
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	7,386.75	6,624.00	762.75	111.52%
4-1275 · Associate-Mini Social-NO POOL	385.92	400.00	-14.08	96.48%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>72,194.71</b>	<b>82,864.00</b>	<b>-10,669.29</b>	<b>87.12%</b>
<b>4-2000 · Storage Fees</b>				
4-2050 · Golf Cart Storage	4,472.00	4,644.00	-172.00	96.3%
4-2060 · RV Space - Small	20,717.94	20,664.00	53.94	100.26%
4-2070 · RV Space - Medium	46,574.17	51,150.00	-4,575.83	91.05%
4-2080 · RV Space - Large	27,998.05	35,931.00	-7,932.95	77.92%
4-2081 · Storage Unit - Small	6,624.83	6,300.00	324.83	105.16%
4-2082 · Storage Unit - Large	13,452.95	12,600.00	852.95	106.77%
4-2085 · RV Cleaning Fee	3,507.14	2,400.00	1,107.14	146.13%
4-2086 · Family Member RV Storage-Lg	2,175.91	1,200.00	975.91	181.33%
<b>Total 4-2000 · Storage Fees</b>	<b>125,522.99</b>	<b>134,889.00</b>	<b>-9,366.01</b>	<b>93.06%</b>
<b>4-2100 · Storage Fees - Associate</b>				
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%
<b>Total 4-2100 · Storage Fees - Associate</b>	<b>14,446.38</b>	<b>17,937.00</b>	<b>-3,490.62</b>	<b>80.54%</b>

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

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
<b>4-3000 · Rental Income</b>				
4-3020 · Rent-Restaurant	4,635.00	4,635.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	9,315.00	9,315.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	3,050.00	4,500.00	-1,450.00	67.78%
4-3055 · Facility Cleaning Fee	700.00			
<b>Total 4-3000 · Rental Income</b>	<b>17,700.00</b>	<b>18,450.00</b>	<b>-750.00</b>	<b>95.94%</b>
<b>4-4000 · Guest Facility Usage Income</b>				
4-4010 · FI-Billiards Guest Income	99.00			
4-4020 · FI-Health Fac/Pool/Guest Income	1,247.77			
4-4050 · FI-Pickleball Guest Income	10.00			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>1,356.77</b>			
<b>4-4100 · ProShop Income</b>				
4-4110 · Golf Cart Rental Income-18 Hole	2,165.00	2,675.00	-510.00	80.94%
4-4111 · Golf Cart Rental Income-9 Hole	1,840.00	805.00	1,035.00	228.57%
4-4115 · Golf Cart Registration-G Course	8,358.81	5,850.00	2,508.81	142.89%
4-4116 · Golf Cart Registration-Grounds	290.00	300.00	-10.00	96.67%
<b>4-4120 · ProShop Merchandise Income</b>				
4-4121 · Golf Balls	2,502.50	2,640.00	-137.50	94.79%
4-4122 · Golf Clubs/Golf Bags	3,170.20	2,800.00	370.20	113.22%
4-4123 · Clothes	5,255.90	5,500.00	-244.10	95.56%
4-4124 · Shoes	3,463.00	2,975.00	488.00	116.4%
4-4125 · General Merchandise	6,150.20	2,400.00	3,750.20	256.26%
4-4126 · Drinks	2,254.75	1,950.00	304.75	115.63%
4-4127 · Snacks	1,963.00	1,300.00	663.00	151.0%
4-4128 · Beer	10,225.83	10,075.00	150.83	101.5%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>34,985.38</b>	<b>29,640.00</b>	<b>5,345.38</b>	<b>118.03%</b>
<b>4-4130 · ProShop Gift Card Sale</b>	<b>1,163.83</b>			
<b>4-4150 · Golf Green Fees</b>				
4-4152 · Green Fees - Guest	21,196.00	16,550.00	4,646.00	128.07%
4-4153 · Greens Fees - Oregon Trail	1,700.00	1,850.00	-150.00	91.89%

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## Profit & Loss Budget vs. Actual

### January through September 2025

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
4-4154 · Punch Card				
Total 4-4150 · Golf Green Fees	490.00	1,300.00	-810.00	37.69%
4-4180 · Sales Discounts	23,386.00	19,700.00	3,686.00	118.71%
	-2,383.49	-2,800.00	416.51	85.13%
Total 4-4100 · ProShop Income	69,805.53	56,170.00	13,635.53	124.28%
4-5000 · Publications Income				
4-5010 · News & Views	21,652.10	21,750.00	-97.90	99.55%
4-5020 · SI-Directory	15.00	0.00	15.00	100.0%
Total 4-5000 · Publications Income	21,667.10	21,750.00	-82.90	99.62%
4-6000 · Coffee Hour Income	5,382.55			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	585.00			
4-6505 · Activities Income - Other	3,159.00			
4-6500 · Activities Income - Other	0.00			
Total 4-6500 · Activities Income	3,744.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,821.43			
4-7040 · Late Fee	6,324.50			
4-7045 · Lien Fee	675.40			
4-7050 · Fines	1,000.00			
4-7055 · Returned Check Charges	315.00			
Total 4-7000 · Interest Charges/Fines/Fees	10,136.33			
4-8000 · Other Misc. Income				
4-8020 · General Income	61.10			
4-8045 · Credit Card Surcharge	2,340.17	1,750.00	590.17	133.72%
4-8055 · Access Card/ Key Fobs	330.00	270.00	60.00	122.22%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	9,502.19	2,020.00	7,482.19	470.41%
Total Income	1,922,017.96	1,934,679.00	-12,661.04	99.35%
Cost of Goods Sold				

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

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
<b>50000 · Cost of Goods Sold</b>				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	4,990.31	5,300.00	-309.69	94.16%
5-5030 · Drink Expense	1,250.73	925.00	325.73	135.21%
5-5040 · Snack Expense	1,556.03	800.00	756.03	194.5%
5-5050 · Purchase Discounts	-196.35	-75.00	-121.35	261.8%
<b>Total 50000 · Cost of Goods Sold</b>	<b>7,600.72</b>	<b>6,950.00</b>	<b>650.72</b>	<b>109.36%</b>
<b>Total COGS</b>	<b>7,600.72</b>	<b>6,950.00</b>	<b>650.72</b>	<b>109.36%</b>
<b>Gross Profit</b>	<b>1,914,417.24</b>	<b>1,927,729.00</b>	<b>-13,311.76</b>	<b>99.31%</b>
<b>Expense</b>				
<b>5-1000 · Payroll Expenses</b>				
5-1010 · Salaries & Wages	524,111.46	674,861.80	-150,750.34	77.66%
5-1020 · Overtime Wages	22,393.53	8,000.00	14,393.53	279.92%
5-1025 · Payroll Taxes & W/C	57,194.43	75,210.80	-18,016.37	76.05%
5-1045 · SAIW Workers Comp	3,489.36	7,000.00	-3,510.64	49.85%
5-1085 · Outside Services - Payroll	20,679.29	20,350.00	329.29	101.62%
<b>Total 5-1000 · Payroll Expenses</b>	<b>627,868.07</b>	<b>785,422.60</b>	<b>-157,554.53</b>	<b>79.94%</b>
<b>5-2000 · Employee Benefits</b>				
5-2020 · Medical/Dental Insurance	30,839.21	38,250.00	-7,410.79	80.63%
5-2025 · Vision Insurance	-6.58	675.00	-681.58	-0.98%
5-2030 · Life Ins	1,515.66	1,920.00	-404.34	78.94%
5-2035 · Retirement Plan	3,502.95	9,765.00	-6,262.05	35.87%
5-2040 · Disability Insurance	4,977.23	8,224.00	-3,246.77	60.52%
<b>Total 5-2000 · Employee Benefits</b>	<b>40,828.47</b>	<b>58,834.00</b>	<b>-18,005.53</b>	<b>69.4%</b>
<b>6-0000 · ProShop</b>				
6-0010 · Office Supplies	793.83	785.00	8.83	101.13%
6-0020 · Golf Cart Expense	506.34	700.00	-193.66	72.33%
6-0030 · Printing/Copying Expenses	49.50	500.00	-450.50	9.9%
6-0040 · Postage/Freight Expense	941.91	600.00	341.91	156.99%
<b>Total 6-0000 · ProShop</b>	<b>2,291.58</b>	<b>2,585.00</b>	<b>-293.42</b>	<b>88.65%</b>

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

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
<b>6-1000 · Groundskeeping</b>				
6-1010 · General Supplies	7,072.65	5,400.00	1,672.65	130.98%
6-1020 · Fuel/Oil	9,549.25	15,000.00	-5,450.75	63.66%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	38,933.85	40,500.00	-1,566.15	96.13%
6-1035 · Maintenance Agreement	2,528.88	2,844.00	-315.12	88.92%
6-1040 · Sand	1,688.00	10,000.00	-8,312.00	16.88%
6-1050 · Gravel	0.00	1,000.00	-1,000.00	0.0%
6-1055 · GK Maintenance Expense	3,089.00	1,500.00	1,589.00	205.93%
6-1060 · GK Small Tools	3,169.03	3,750.00	-580.97	84.51%
6-1065 · GK Safety Expense	81.90	1,950.00	-1,868.10	4.2%
6-1068 · Equipment Repairs	20,371.34	21,000.00	-628.66	97.01%
6-1075 · Irrigation Expense	8,995.07	11,500.00	-2,504.93	78.22%
6-1080 · Trees	12,850.00	10,000.00	2,850.00	128.5%
<b>Total 6-1000 · Groundskeeping</b>	<b>108,328.97</b>	<b>125,944.00</b>	<b>-17,615.03</b>	<b>86.01%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	13,101.48	15,500.00	-2,398.52	84.53%
6-2015 · Equipment Repairs	28,030.71	18,000.00	10,030.71	155.73%
6-2020 · Swimming Pool Maint./Repair	14,816.92	8,000.00	6,816.92	185.21%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	7,917.18	9,025.00	-1,107.82	87.73%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	1,060.10	2,250.00	-1,189.90	47.12%
6-2055 · Restaurant Maint./Repair	4,424.13	5,500.00	-1,075.87	80.44%
6-2060 · Small Tools	1,257.69	4,200.00	-2,942.31	29.95%
6-2065 · Janitorial Supplies	6,427.39	13,100.00	-6,672.61	49.06%
6-2075 · Maintenance Expense	44,203.00	3,750.00	40,453.00	1,178.75%
6-2080 · Flooring Maintenance	850.00	3,000.00	-2,150.00	28.33%
<b>Total 6-2000 · Maintenance</b>	<b>122,088.60</b>	<b>84,325.00</b>	<b>37,763.60</b>	<b>144.78%</b>
<b>6-3000 · Utilities</b>				

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

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
6-3010 · Telephone	12,028.61	10,125.00	1,903.61	118.8%
6-3020 · Natural Gas	22,218.62	28,000.00	-5,781.38	79.35%
6-3030 · Electricity	59,683.88	53,100.00	6,583.88	112.4%
6-3040 · Water/Sewer	16,750.42	19,400.00	-2,649.58	86.34%
6-3050 · Garbage Disposal	12,322.99	13,900.00	-1,577.01	88.66%
6-3060 · Cable	2,367.03	4,345.00	-1,977.97	54.48%
6-3070 · Security	14,133.06	14,100.00	33.06	100.23%
<b>Total 6-3000 · Utilities</b>	<b>139,504.61</b>	<b>142,970.00</b>	<b>-3,465.39</b>	<b>97.58%</b>
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%
<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>
6-5000 · Professional Services				
6-5010 · Liability Insurance	46,615.77	45,186.00	1,429.77	103.16%
6-5020 · Legal Services	29,901.06	22,500.00	7,401.06	132.89%
6-5030 · Accounting Services	23,000.00	23,000.00	0.00	100.0%
6-5035 · Offsite Services	6,317.13	7,900.00	-1,582.87	79.96%
6-5040 · Professional Services	4,480.00	1,000.00	3,480.00	448.0%
6-5045 · Marion County Recorder	1,292.86	1,500.00	-207.14	86.19%
<b>Total 6-5000 · Professional Services</b>	<b>111,606.82</b>	<b>101,086.00</b>	<b>10,520.82</b>	<b>110.41%</b>
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	6,552.21	6,800.00	-247.79	96.36%
6-6010 · Computer Maint./Support	25,212.05	18,900.00	6,312.05	133.4%
6-6015 · Software/Upgrades	521.91	540.00	-18.09	96.65%
6-6020 · Office Supplies/Misc Supplies	2,727.63	4,500.00	-1,772.37	60.61%
6-6021 · Office Printing/Copying Expense	1,353.54	850.00	503.54	159.24%
6-6030 · Postage/Freight	4,465.63	4,150.00	315.63	107.61%
6-6035 · Lawn Care Expense	2,425.00			
6-6090 · Bank Service Charges	2,317.26	2,400.00	-82.74	96.55%
6-6095 · Merchant Account Fees	8,154.97	9,700.00	-1,545.03	84.07%

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

	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Total 6-6000 · Office Expense	53,730.20	47,840.00	5,890.20	112.31%
6-7000 · Other Business Expense				
6-7001 · Other Business Exp-New Members	156.93	350.00	-193.07	44.84%
6-7002 · Other Business Exp-Rules	1,393.92	350.00	1,043.92	398.26%
6-7017 · Education/Classes/Conf	1,078.00	3,750.00	-2,672.00	28.75%
6-7020 · License Fees	2,122.90	2,050.00	72.90	103.56%
6-7030 · Dues & Subscriptions	899.91	1,800.00	-900.09	50.0%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,396.00	450.00	946.00	310.22%
6-7070 · Over/Short	-27.01			
Total 6-7000 · Other Business Expense	7,020.65	8,750.00	-1,729.35	80.24%
6-8000 · Event Expenses				
6-8010 · Activities Expense	2,119.01			
6-8020 · Coffee Hour Expenses	3,767.75			
Total 6-8000 · Event Expenses	5,886.76			
6-9000 · Communication Expenses				
6-9005 · Website Expense	338.99	500.00	-161.01	67.8%
6-9010 · Publishing N & V's Expense	20,599.06	20,950.00	-350.94	98.33%
6-9030 · Printing/Copying Expenses	240.73	650.00	-409.27	37.04%
6-9040 · Marketing	0.00	1,500.00	-1,500.00	0.0%
6-9041 · Marketing-Referral Bonus	529.27			
6-9060 · Signage	1,675.00			
6-9070 · Communication Expenses-Other	768.00	800.00	-32.00	96.0%
Total 6-9000 · Communication Expenses	24,151.05	24,400.00	-248.95	98.98%
66900 · *Reconciliation Discrepancies	-152.09			
Total Expense	1,249,327.63	1,392,156.60	-142,828.97	89.74%
Net Ordinary Income	665,089.61	535,572.40	129,517.21	124.18%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				

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	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
8-3010 · Operating Bank Account Interest	8,687.38			
8-3000 · Operating Misc Income - Other	0.00			
<b>Total 8-3000 · Operating Misc Income</b>	<b>8,687.38</b>			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	259,599.60			
8-6015 · Reserve WC Acct Interest Income	38,630.32			
<b>Total 8-6000 · Reserve Account Income</b>	<b>298,229.92</b>			
<b>Total Other Income</b>	<b>306,917.30</b>			
<b>Other Expense</b>				
8-7000 · Repair/Replace Reserve Expense	139,221.28			
<b>Total Other Expense</b>	<b>139,221.28</b>			
<b>Net Other Income</b>	<b>167,696.02</b>			
<b>Net Income</b>	<b>832,785.63</b>	<b>535,572.40</b>	<b>297,213.23</b>	<b>155.5%</b>