

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

Ordinary Income/Expense	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,592,681.66	1,616,706.00	-24,024.34	98.51%
Total 4-1000 · Homeowners Annual Assessments	1,592,681.66	1,616,706.00	-24,024.34	98.51%
4-1200 · Associates Membership Dues				
4-1250 · Golf ONLY Associate Membership	53,509.62	58,800.00	-5,290.38	91.0%
4-1255 · Golf ONLY Associate Member #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 · Limited Golf Assoc Membership	2,424.42	3,648.00	-1,223.58	66.46%
4-1270 · Pool & Fitness Associate Member	7,478.75	6,624.00	854.75	112.9%
4-1275 · Social Associate Membership	385.92	400.00	-14.08	96.48%
Total 4-1200 · Associates Membership Dues	72,286.71	82,864.00	-10,577.29	87.24%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	4,472.00	4,644.00	-172.00	96.3%
4-2060 · RV Space - Small	20,975.11	20,992.00	-16.89	99.92%
4-2070 · RV Space - Medium	47,452.40	51,700.00	-4,247.60	91.78%
4-2080 · RV Space - Large	28,665.26	36,226.00	-7,560.74	79.13%
4-2081 · Storage Unit - Small	6,656.55	6,440.00	216.55	103.36%
4-2082 · Storage Unit - Large	13,844.02	13,020.00	824.02	106.33%
4-2085 · RV Cleaning Fee	4,091.98	2,600.00	1,491.98	157.38%
4-2086 · Family Member RV Storage-Lg	2,223.56	1,200.00	1,023.56	185.3%
Total 4-2000 · Storage Fees	128,380.88	136,822.00	-8,441.12	93.83%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	10,147.38	10,800.00	-652.62	93.96%
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	14,536.38	17,937.00	-3,400.62	81.04%

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4-3000 · Rental Income				
4-3020 · Rent-Restaurant	5,150.00	5,150.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	10,350.00	10,350.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	3,125.00	5,000.00	-1,875.00	62.5%
4-3055 · Facility Cleaning Fee	800.00			
Total 4-3000 · Rental Income	19,425.00	20,500.00	-1,075.00	94.76%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	111.00			
4-4020 · FI-Health Fac/PoolGuest Income	1,427.72			
4-4050 · FI-Pickleball Guest Income	10.00			
Total 4-4000 · Guest Facility Usage Income	1,548.72			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	2,355.00	2,975.00	-620.00	79.16%
4-4111 · Golf Cart Rental Income-9 Hole	2,215.00	925.00	1,290.00	239.46%
4-4115 · Golf Cart Registration-G Course	8,454.71	5,900.00	2,554.71	143.3%
4-4116 · Golf Cart Registration-Grounds	340.00	300.00	40.00	113.33%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,707.50	3,030.00	-322.50	89.36%
4-4122 · Golf Clubs/Golf Bags	3,945.80	3,000.00	945.80	131.53%
4-4123 · Clothes	5,628.60	7,300.00	-1,671.40	77.1%
4-4124 · Shoes	3,831.00	3,425.00	406.00	111.85%
4-4125 · General Merchandise	6,595.55	2,900.00	3,695.55	227.43%
4-4126 · Drinks	2,443.71	2,300.00	143.71	106.25%
4-4127 · Snacks	2,095.74	1,500.00	595.74	139.72%
4-4128 · Beer	10,937.93	11,550.00	-612.07	94.7%
4-4120 · ProShop Merchandise Income - Other	13.00			
Total 4-4120 · ProShop Merchandise Income	38,198.83	35,005.00	3,193.83	109.12%
4-4130 · ProShop Gift Card Sale	1,122.33			
4-4150 · Golf Green Fees				
4-4152 · Green Fees - Guest	22,870.00	18,550.00	4,320.00	123.29%

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4-4153 · Greens Fees - Oregon Trail	1,825.00	2,000.00	-175.00	91.25%
4-4154 · Punch Card	490.00	1,500.00	-1,010.00	32.67%
Total 4-4150 · Golf Green Fees	25,185.00	22,050.00	3,135.00	114.22%
4-4180 · Sales Discounts	-2,569.23	-3,550.00	980.77	72.37%
Total 4-4100 · ProShop Income	75,301.64	63,605.00	11,696.64	118.39%
4-5000 · Publications Income				
4-5010 · News & Views	24,129.50	24,150.00	-20.50	99.92%
4-5020 · SI-Directory	15.00	0.00	15.00	100.0%
Total 4-5000 · Publications Income	24,144.50	24,150.00	-5.50	99.98%
4-6000 · Coffee Hour Income	6,259.55			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	1,086.40			
4-6505 · Activities Income - Other	3,159.00			
4-6500 · Activities Income - Other	0.00			
Total 4-6500 · Activities Income	4,245.40			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	2,152.38			
4-7040 · Late Fee	6,824.02			
4-7045 · Lien Fee	675.40			
4-7050 · Fines	1,032.42			
4-7055 · Returned Check Charges	348.58			
Total 4-7000 · Interest Charges/Fines/Fees	11,032.80			
4-8000 · Other Misc. Income				
4-8020 · General Income	570.10			
4-8045 · Credit Card Surcharge	2,373.97	2,150.00	223.97	110.42%
4-8050 · Property Tax Discount	2,720.54			
4-8055 · Access Card/ Key Fobs	370.00	290.00	80.00	127.59%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	12,805.53	2,440.00	10,365.53	524.82%

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

	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
Total Income	1,962,648.77	1,965,024.00	-2,375.23	99.88%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	5,568.40	6,000.00	-431.60	92.81%
5-5030 · Drink Expense	1,514.51	1,000.00	514.51	151.45%
5-5040 · Snack Expense	1,752.63	900.00	852.63	194.74%
5-5050 · Purchase Discounts	-199.95	-125.00	-74.95	159.96%
Total 50000 · Cost of Goods Sold	<u>8,635.59</u>	<u>7,775.00</u>	<u>860.59</u>	<u>111.07%</u>
Total COGS	<u>8,635.59</u>	<u>7,775.00</u>	<u>860.59</u>	<u>111.07%</u>
Gross Profit	1,954,013.18	1,957,249.00	-3,235.82	99.84%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	569,706.05	737,882.98	-168,176.93	77.21%
5-1020 · Overtime Wages	25,447.73	10,000.00	15,447.73	254.48%
5-1025 · Payroll Taxes & W/C	62,003.32	82,731.88	-20,728.56	74.95%
5-1045 · SAIF Workers Comp	4,292.17	8,000.00	-3,707.83	53.65%
5-1085 · Outside Services - Payroll	27,077.57	26,850.00	227.57	100.85%
Total 5-1000 · Payroll Expenses	<u>688,526.84</u>	<u>865,464.86</u>	<u>-176,938.02</u>	<u>79.56%</u>
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	34,820.63	42,500.00	-7,679.37	81.93%
5-2025 · Vision Insurance	-2.62	750.00	-752.62	-0.35%
5-2030 · Life Ins	1,613.92	2,133.00	-519.08	75.66%
5-2035 · Retirement Plan	3,851.06	10,850.00	-6,998.94	35.49%
5-2040 · Disability Insurance	3,841.55	9,138.00	-5,296.45	42.04%
Total 5-2000 · Employee Benefits	<u>44,124.54</u>	<u>65,371.00</u>	<u>-21,246.46</u>	<u>67.5%</u>
6-0000 · ProShop				
6-0010 · Office Supplies	866.11	835.00	31.11	103.73%
6-0020 · Golf Cart Expense	506.34	800.00	-293.66	63.29%
6-0030 · Printing/Copying Expenses	877.50	1,500.00	-622.50	58.5%

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	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
6-0040 · Postage/Freight Expense	997.80	650.00	347.80	153.51%
Total 6-0000 · ProShop	3,247.75	3,785.00	-537.25	85.81%
6-1000 · Groundskeeping				
6-1010 · General Supplies	7,548.75	6,500.00	1,048.75	116.14%
6-1020 · Fuel/Oil	11,582.95	19,500.00	-7,917.05	59.4%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	39,817.66	44,500.00	-4,682.34	89.48%
6-1035 · Maintenance Agreement	2,844.99	3,160.00	-315.01	90.03%
6-1040 · Sand	5,150.92	15,000.00	-9,849.08	34.34%
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	4,150.00	-980.97	76.36%
6-1065 · GK Safety Expense	81.90	2,200.00	-2,118.10	3.72%
6-1068 · Equipment Repairs	21,351.74	22,000.00	-648.26	97.05%
6-1075 · Irrigation Expense	10,195.07	14,500.00	-4,304.93	70.31%
6-1080 · Trees	12,850.00	10,000.00	2,850.00	128.5%
Total 6-1000 · Groundskeeping	117,682.01	145,510.00	-27,827.99	80.88%
6-2000 · Maintenance				
6-2010 · General Supplies	13,460.40	17,500.00	-4,039.60	76.92%
6-2015 · Equipment Repairs	29,952.54	20,000.00	9,952.54	149.76%
6-2020 · Swimming Pool Maint./Repair	14,988.45	9,000.00	5,988.45	166.54%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	8,592.18	9,775.00	-1,182.82	87.9%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	1,818.18	2,500.00	-681.82	72.73%
6-2055 · Restaurant Maint/Repair	4,475.30	6,000.00	-1,524.70	74.59%
6-2060 · Small Tools	1,257.69	4,700.00	-3,442.31	26.76%
6-2065 · Janitorial Supplies	7,619.08	14,600.00	-6,980.92	52.19%
6-2075 · Maintenance Expense	47,456.50	4,200.00	43,256.50	1,129.92%
6-2080 · Flooring Maintenance	1,290.00	3,500.00	-2,210.00	36.86%

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	Jan - Oct 25	Budget	\$ Over Budget	% of Budget
6-2090 · RV Lot Maintenance Expense	7,153.86			
Total 6-2000 · Maintenance	138,064.18	93,775.00	44,289.18	147.23%
6-3000 · Utilities				
6-3010 · Telephone	13,243.58	11,250.00	1,993.58	117.72%
6-3020 · Natural Gas	24,652.93	31,500.00	-6,847.07	78.26%
6-3030 · Electricity	67,776.03	60,300.00	7,476.03	112.4%
6-3040 · Water/Sewer	21,095.51	21,300.00	-204.49	99.04%
6-3050 · Garbage Disposal	14,421.46	15,400.00	-978.54	93.65%
6-3060 · Cable	2,640.06	4,830.00	-2,189.94	54.66%
6-3070 · Security	14,133.06	14,100.00	33.06	100.23%
Total 6-3000 · Utilities	157,962.63	158,680.00	-717.37	99.55%
6-4000 · Taxes				
6-4020 · Real Property Tax	90,758.62	90,000.00	758.62	100.84%
6-4030 · Income Tax Expense	6,100.00	10,000.00	-3,900.00	61.0%
Total 6-4000 · Taxes	96,858.62	100,000.00	-3,141.38	96.86%
6-5000 · Professional Services				
6-5010 · Liability Insurance	51,559.85	49,836.00	1,723.85	103.46%
6-5020 · Legal Services	44,560.06	25,000.00	19,560.06	178.24%
6-5030 · Accounting Services	23,050.00	23,000.00	50.00	100.22%
6-5035 · Offsite Services	7,145.69	8,600.00	-1,454.31	83.09%
6-5040 · Professional Services	4,480.00	1,000.00	3,480.00	448.0%
6-5045 · Marion County Recorder	1,391.36	1,700.00	-308.64	81.85%
Total 6-5000 · Professional Services	132,186.96	109,136.00	23,050.96	121.12%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	7,159.17	7,475.00	-315.83	95.78%
6-6010 · Computer Maint./Support	27,564.40	21,000.00	6,564.40	131.26%
6-6015 · Software/Upgrades	778.90	840.00	-61.10	92.73%
6-6020 · Office Supplies/Misc Supplies	2,919.88	5,000.00	-2,080.12	58.4%
6-6021 · Office Printing/Copying Expense	1,423.04	1,150.00	273.04	123.74%
6-6030 · Postage/Freight	5,010.61	4,650.00	360.61	107.76%

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January through October 2025

	<u>Jan - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6-6035 · Lawn Care Expense	2,425.00			
6-6090 · Bank Service Charges	2,530.44	2,650.00	-119.56	95.49%
6-6095 · Merchant Account Fees	9,045.60	10,725.00	-1,679.40	84.34%
Total 6-6000 · Office Expense	58,857.04	53,490.00	5,367.04	110.03%
6-7000 · Other Business Expense				
6-7001 · Other Business Exp-New Members	156.93	400.00	-243.07	39.23%
6-7002 · Other Business Exp-Rules	1,446.32	400.00	1,046.32	361.58%
6-7017 · Education/Classes/Conf	1,118.00	4,500.00	-3,382.00	24.84%
6-7020 · License Fees	2,983.90	3,550.00	-566.10	84.05%
6-7030 · Dues & Subscriptions	1,095.90	2,050.00	-954.10	53.46%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,539.00	450.00	1,089.00	342.0%
6-7070 · Over/Short	-27.26			
Total 6-7000 · Other Business Expense	8,312.79	11,350.00	-3,037.21	73.24%
6-8000 · Event Expenses				
6-8010 · Activities Expense	2,942.59			
6-8020 · Coffee Hour Expenses	4,376.70			
Total 6-8000 · Event Expenses	7,319.29			
6-9000 · Communication Expenses				
6-9005 · Website Expense	368.49	520.00	-151.51	70.86%
6-9010 · Publishing N & V's Expense	22,959.06	23,300.00	-340.94	98.54%
6-9030 · Printing/Copying Expenses	2,070.23	800.00	1,270.23	258.78%
6-9040 · Marketing	384.00	2,000.00	-1,616.00	19.2%
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	28,754.05	27,420.00	1,334.05	104.87%
66900 · *Reconciliation Discrepancies	-100.48			
Total Expense	1,481,796.22	1,633,981.86	-152,185.64	90.69%
Net Ordinary Income	472,216.96	323,267.14	148,949.82	146.08%

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Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	22,171.43			
8-3000 · Operating Misc Income - Other	0.00			
Total 8-3000 · Operating Misc Income	<u>22,171.43</u>			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	307,854.60			
8-6015 · Reserve WC Acct Interest Income	44,703.04			
Total 8-6000 · Reserve Account Income	<u>352,557.64</u>			
Total Other Income	<u>374,729.07</u>			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	159,146.28			
Total Other Expense	<u>159,146.28</u>			
Net Other Income	<u>215,582.79</u>			
Net Income	<u><u>687,799.75</u></u>	<u><u>323,267.14</u></u>	<u><u>364,532.61</u></u>	<u><u>212.77%</u></u>