

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

Ordinary Income/Expense	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4-1000 · Homeowners Annual Assessments</b>				
4-1010 · Homeowners Annual Assessment P1	1,611,412.25	1,632,813.00	-21,400.75	98.69%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,611,412.25</b>	<b>1,632,813.00</b>	<b>-21,400.75</b>	<b>98.69%</b>
<b>4-1200 · Associates Membership Dues</b>				
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	8,626.00	11,592.00	-2,966.00	74.41%
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	7,892.75	6,624.00	1,268.75	119.15%
4-1275 · Social Associate Membership	385.92	400.00	-14.08	96.48%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>72,838.71</b>	<b>82,864.00</b>	<b>-10,025.29</b>	<b>87.9%</b>
<b>4-2000 · Storage Fees</b>				
4-2050 · Golf Cart Storage	4,386.00	4,644.00	-258.00	94.44%
4-2060 · RV Space - Small	21,317.70	21,320.00	-2.30	99.99%
4-2070 · RV Space - Medium	48,170.39	52,250.00	-4,079.61	92.19%
4-2080 · RV Space - Large	28,880.14	36,521.00	-7,640.86	79.08%
4-2081 · Storage Unit - Small	7,143.20	6,580.00	563.20	108.56%
4-2082 · Storage Unit - Large	14,235.11	13,440.00	795.11	105.92%
4-2085 · RV Cleaning Fee	4,713.40	3,000.00	1,713.40	157.11%
4-2086 · Family Member RV Storage-Lg	2,271.20	1,200.00	1,071.20	189.27%
<b>Total 4-2000 · Storage Fees</b>	<b>131,117.14</b>	<b>138,955.00</b>	<b>-7,837.86</b>	<b>94.36%</b>
<b>4-2100 · Storage Fees - Associate</b>				
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%
<b>Total 4-2100 · Storage Fees - Associate</b>	<b>14,536.38</b>	<b>17,937.00</b>	<b>-3,400.62</b>	<b>81.04%</b>

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

	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
<b>4-3000 · Rental Income</b>				
4-3020 · Rent-Restaurant	5,665.00	5,665.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	11,385.00	11,385.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	3,400.00	5,500.00	-2,100.00	61.82%
4-3055 · Facility Cleaning Fee	800.00			
<b>Total 4-3000 · Rental Income</b>	<u>21,250.00</u>	<u>22,550.00</u>	<u>-1,300.00</u>	<u>94.24%</u>
<b>4-4000 · Guest Facility Usage Income</b>				
4-4010 · FI-Billiards Guest Income	117.00			
4-4020 · FI-Health Fac/PoolGuest Income	1,511.73			
4-4050 · FI-Pickleball Guest income	10.00			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<u>1,638.73</u>			
<b>4-4100 · ProShop Income</b>				
4-4110 · Golf Cart Rental Income-18 Hole	2,545.00	3,175.00	-630.00	80.16%
4-4111 · Golf Cart Rental Income-9 Hole	2,275.00	970.00	1,305.00	234.54%
4-4115 · Golf Cart Registration-G Course	8,953.46	6,750.00	2,203.46	132.64%
4-4116 · Golf Cart Registration-Grounds	342.00	300.00	42.00	114.0%
<b>4-4120 · ProShop Merchandise Income</b>				
4-4121 · Golf Balls	2,846.50	3,190.00	-343.50	89.23%
4-4122 · Golf Clubs/Golf Bags	4,405.86	3,000.00	1,405.86	146.86%
4-4123 · Clothes	5,930.09	7,600.00	-1,669.91	78.03%
4-4124 · Shoes	4,188.00	4,075.00	113.00	102.77%
4-4125 · General Merchandise	7,128.03	3,600.00	3,528.03	198.0%
4-4126 · Drinks	2,672.96	2,400.00	272.96	111.37%
4-4127 · Snacks	2,311.24	1,600.00	711.24	144.45%
4-4128 · Beer	11,574.10	12,500.00	-925.90	92.59%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<u>41,056.78</u>	<u>37,965.00</u>	<u>3,091.78</u>	<u>108.14%</u>
4-4130 · ProShop Gift Card Sale	1,041.33			
<b>4-4150 · Golf Green Fees</b>				
4-4152 · Green Fees - Guest	23,821.00	19,650.00	4,171.00	121.23%
4-4153 · Greens Fees - Oregon Trail	1,875.00	2,000.00	-125.00	93.75%

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	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
4-4154 · Punch Card	490.00	1,500.00	-1,010.00	32.67%
<b>Total 4-4150 · Golf Green Fees</b>	<b>26,186.00</b>	<b>23,150.00</b>	<b>3,036.00</b>	<b>113.11%</b>
4-4180 · Sales Discounts	-2,672.73	-3,700.00	1,027.27	72.24%
<b>Total 4-4100 · ProShop Income</b>	<b>79,726.84</b>	<b>68,610.00</b>	<b>11,116.84</b>	<b>116.2%</b>
<b>4-5000 · Publications Income</b>				
4-5010 · News & Views	26,180.35	26,550.00	-369.65	98.61%
4-5020 · SI-Directory	15.00	0.00	15.00	100.0%
<b>Total 4-5000 · Publications Income</b>	<b>26,195.35</b>	<b>26,550.00</b>	<b>-354.65</b>	<b>98.66%</b>
4-6000 · Coffee Hour Income	6,445.55			
<b>4-6500 · Activities Income</b>				
4-6501 · Craft Fair Income	1,086.40			
4-6505 · Activities Income - Other	3,159.00			
4-6500 · Activities Income - Other	0.00			
<b>Total 4-6500 · Activities Income</b>	<b>4,245.40</b>			
<b>4-7000 · Interest Charges/Fines/Fees</b>				
4-7010 · Past Due Balance Interest Fees	2,589.40			
4-7040 · Late Fee	7,281.87			
4-7045 · Lien Fee	900.40			
4-7050 · Fines	1,182.42			
4-7055 · Returned Check Charges	383.58			
<b>Total 4-7000 · Interest Charges/Fines/Fees</b>	<b>12,337.67</b>			
<b>4-8000 · Other Misc. Income</b>				
4-8020 · General Income	570.10			
4-8045 · Credit Card Surcharge	2,410.13	2,200.00	210.13	109.55%
4-8050 · Property Tax Discount	2,720.54			
4-8055 · Access Card/ Key Fobs	410.00	320.00	90.00	128.13%
4-8060 · Recovery of Legal Fees	6,770.92			
4-8000 · Other Misc. Income - Other	0.00			
<b>Total 4-8000 · Other Misc. Income</b>	<b>12,881.69</b>	<b>2,520.00</b>	<b>10,361.69</b>	<b>511.18%</b>
<b>Total Income</b>	<b>1,994,625.71</b>	<b>1,992,799.00</b>	<b>1,826.71</b>	<b>100.09%</b>

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

	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
<b>Cost of Goods Sold</b>				
<b>50000 · Cost of Goods Sold</b>				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	5,787.70	6,500.00	-712.30	89.04%
5-5030 · Drink Expense	1,574.35	1,050.00	524.35	149.94%
5-5040 · Snack Expense	1,846.44	950.00	896.44	194.36%
5-5050 · Purchase Discounts	-199.95	-150.00	-49.95	133.3%
<b>Total 50000 · Cost of Goods Sold</b>	<u>9,008.54</u>	<u>8,350.00</u>	<u>658.54</u>	<u>107.89%</u>
<b>Total COGS</b>	<u>9,008.54</u>	<u>8,350.00</u>	<u>658.54</u>	<u>107.89%</u>
<b>Gross Profit</b>	1,985,617.17	1,984,449.00	1,168.17	100.06%
<b>Expense</b>				
<b>5-1000 · Payroll Expenses</b>				
5-1010 · Salaries & Wages	608,585.23	807,404.16	-198,818.93	75.38%
5-1020 · Overtime Wages	27,468.18	10,000.00	17,468.18	274.68%
5-1025 · Payroll Taxes & W/C	65,805.30	90,252.96	-24,447.66	72.91%
5-1045 · SAIF Workers Comp	5,133.22	9,000.00	-3,866.78	57.04%
5-1085 · Outside Services - Payroll	38,623.17	26,850.00	11,773.17	143.85%
<b>Total 5-1000 · Payroll Expenses</b>	<u>745,615.10</u>	<u>943,507.12</u>	<u>-197,892.02</u>	<u>79.03%</u>
<b>5-2000 · Employee Benefits</b>				
5-2020 · Medical/Dental Insurance	38,802.05	46,750.00	-7,947.95	83.0%
5-2025 · Vision Insurance	1.34	825.00	-823.66	0.16%
5-2030 · Life Ins	1,725.37	2,346.00	-620.63	73.55%
5-2035 · Retirement Plan	4,196.35	11,935.00	-7,738.65	35.16%
5-2040 · Disability Insurance	4,415.39	10,052.00	-5,636.61	43.93%
<b>Total 5-2000 · Employee Benefits</b>	<u>49,140.50</u>	<u>71,908.00</u>	<u>-22,767.50</u>	<u>68.34%</u>
<b>6-0000 · ProShop</b>				
6-0010 · Office Supplies	866.11	960.00	-93.89	90.22%
6-0020 · Golf Cart Expense	506.34	900.00	-393.66	56.26%
6-0030 · Printing/Copying Expenses	877.50	1,500.00	-622.50	58.5%
6-0040 · Postage/Freight Expense	1,041.69	700.00	341.69	148.81%

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

	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
<b>Total 6-0000 · ProShop</b>	3,291.64	4,060.00	-768.36	81.08%
<b>6-1000 · Groundskeeping</b>				
6-1010 · General Supplies	7,671.26	6,650.00	1,021.26	115.36%
6-1020 · Fuel/Oil	12,989.09	23,500.00	-10,510.91	55.27%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	39,817.66	47,500.00	-7,682.34	83.83%
6-1035 · Maintenance Agreement	3,161.10	3,480.00	-318.90	90.84%
6-1040 · Sand	5,150.92	20,000.00	-14,849.08	25.76%
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	2,450.00	-2,368.10	3.34%
6-1068 · Equipment Repairs	22,709.61	24,500.00	-1,790.39	92.69%
6-1075 · Irrigation Expense	10,195.07	14,500.00	-4,304.93	70.31%
6-1080 · Trees	13,450.00	10,000.00	3,450.00	134.5%
<b>Total 6-1000 · Groundskeeping</b>	121,484.64	160,730.00	-39,245.36	75.58%
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	13,731.82	19,000.00	-5,268.18	72.27%
6-2015 · Equipment Repairs	34,287.81	23,500.00	10,787.81	145.91%
6-2020 · Swimming Pool Maint./Repair	16,551.47	10,000.00	6,551.47	165.52%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	8,592.18	10,525.00	-1,932.82	81.64%
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00	0.0%
6-2050 · Safety or Medical Supplies	1,921.29	2,750.00	-828.71	69.87%
6-2055 · Restaurant Maint/Repair	5,152.65	6,500.00	-1,347.35	79.27%
6-2060 · Small Tools	1,437.92	5,200.00	-3,762.08	27.65%
6-2065 · Janitorial Supplies	8,105.37	16,050.00	-7,944.63	50.5%
6-2075 · Maintenance Expense	49,285.28	4,600.00	44,685.28	1,071.42%
6-2080 · Flooring Maintenance	2,141.20	3,500.00	-1,358.80	61.18%
6-2090 · RV Lot Maintenance Expense	9,538.48			

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	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
<b>Total 6-2000 · Maintenance</b>	150,745.47	103,625.00	47,120.47	145.47%
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	14,291.94	12,375.00	1,916.94	115.49%
6-3020 · Natural Gas	28,670.84	35,500.00	-6,829.16	80.76%
6-3030 · Electricity	73,261.42	65,500.00	7,761.42	111.85%
6-3040 · Water/Sewer	21,292.48	23,400.00	-2,107.52	90.99%
6-3050 · Garbage Disposal	15,900.21	16,900.00	-999.79	94.08%
6-3060 · Cable	2,913.09	5,315.00	-2,401.91	54.81%
6-3070 · Security	17,942.78	15,500.00	2,442.78	115.76%
<b>Total 6-3000 · Utilities</b>	174,272.76	174,490.00	-217.24	99.88%
<b>6-4000 · Taxes</b>				
6-4020 · Real Property Tax	91,036.87	90,000.00	1,036.87	101.15%
6-4030 · Income Tax Expense	6,100.00	10,000.00	-3,900.00	61.0%
<b>Total 6-4000 · Taxes</b>	97,136.87	100,000.00	-2,863.13	97.14%
<b>6-5000 · Professional Services</b>				
6-5010 · Liability Insurance	56,503.93	54,486.00	2,017.93	103.7%
6-5020 · Legal Services	59,064.38	27,500.00	31,564.38	214.78%
6-5030 · Accounting Services	23,050.00	23,000.00	50.00	100.22%
6-5035 · Offsite Services	7,675.89	9,300.00	-1,624.11	82.54%
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%
<b>Total 6-5000 · Professional Services</b>	152,165.56	116,986.00	35,179.56	130.07%
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	7,766.13	8,150.00	-383.87	95.29%
6-6010 · Computer Maint./Support	29,963.55	23,100.00	6,863.55	129.71%
6-6015 · Software/Upgrades	836.89	900.00	-63.11	92.99%
6-6020 · Office Supplies/Misc Supplies	3,258.90	5,500.00	-2,241.10	59.25%
6-6021 · Office Printing/Copying Expense	1,945.28	2,100.00	-154.72	92.63%
6-6030 · Postage/Freight	6,021.09	5,650.00	371.09	106.57%
6-6035 · Lawn Care Expense	2,425.00			

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	Jan - Nov 25	Budget	\$ Over Budget	% of Budget
6-6080 · Penalties/Late Fees	120.00			
6-6090 · Bank Service Charges	2,774.70	2,825.00	-50.30	98.22%
6-6095 · Merchant Account Fees	9,510.47	11,325.00	-1,814.53	83.98%
<b>Total 6-6000 · Office Expense</b>	<b>64,622.01</b>	<b>59,550.00</b>	<b>5,072.01</b>	<b>108.52%</b>
<b>6-7000 · Other Business Expense</b>				
6-7001 · Other Business Exp-New Members	156.93	450.00	-293.07	34.87%
6-7002 · Other Business Exp-Rules	1,462.88	450.00	1,012.88	325.08%
6-7017 · Education/Classes/Conf	1,118.00	4,500.00	-3,382.00	24.84%
6-7018 · Library Expenses	360.00			
6-7020 · License Fees	2,983.90	4,000.00	-1,016.10	74.6%
6-7030 · Dues & Subscriptions	1,112.89	2,450.00	-1,337.11	45.42%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7060 · Misc. Business Expense	1,793.00	450.00	1,343.00	398.44%
6-7070 · Over/Short	-28.01			
<b>Total 6-7000 · Other Business Expense</b>	<b>8,959.59</b>	<b>12,300.00</b>	<b>-3,340.41</b>	<b>72.84%</b>
<b>6-8000 · Event Expenses</b>				
6-8010 · Activities Expense	3,092.59			
6-8020 · Coffee Hour Expenses	4,476.70			
<b>Total 6-8000 · Event Expenses</b>	<b>7,569.29</b>			
<b>6-9000 · Communication Expenses</b>				
6-9005 · Website Expense	398.49	750.00	-351.51	53.13%
6-9010 · Publishing N & V's Expense	25,319.06	25,650.00	-330.94	98.71%
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	570.67			
6-9060 · Signage	1,675.00			
6-9070 · Communication Expenses-Other	768.00	1,000.00	-232.00	76.8%
<b>Total 6-9000 · Communication Expenses</b>	<b>31,185.45</b>	<b>30,200.00</b>	<b>985.45</b>	<b>103.26%</b>
66900 · *Reconciliation Discrepancies	-324.50			
<b>Total Expense</b>	<b>1,605,864.38</b>	<b>1,777,356.12</b>	<b>-171,491.74</b>	<b>90.35%</b>

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	<u>Jan - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Net Ordinary Income</b>	379,752.79	207,092.88	172,659.91	183.37%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>8-3000 · Operating Misc Income</b>				
8-3010 · Operating Bank Account Interest	22,372.22			
8-3000 · Operating Misc Income - Other	0.00			
<b>Total 8-3000 · Operating Misc Income</b>	<u>22,372.22</u>			
<b>8-6000 · Reserve Account Income</b>				
8-6010 · Working Capital Fund	337,914.60			
8-6015 · Reserve WC Acct Interest Income	46,405.13			
<b>Total 8-6000 · Reserve Account Income</b>	<u>384,319.73</u>			
<b>Total Other Income</b>	406,691.95			
<b>Other Expense</b>				
8-7000 · Repair/Replace Reserve Expense	244,972.28			
<b>Total Other Expense</b>	<u>244,972.28</u>			
<b>Net Other Income</b>	<u>161,719.67</u>			
<b>Net Income</b>	<u><u>541,472.46</u></u>	<u><u>207,092.88</u></u>	<u><u>334,379.58</u></u>	<u><u>261.46%</u></u>