

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

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4-1000 · Homeowners Annual Assessments</b>				
4-1010 · Homeowners Annual Assessment P1	1,648,920.00	1,648,920.00	0.00	100.0%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,648,920.00</b>	<b>1,648,920.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>4-1200 · Associates Membership Dues</b>				
4-1250 · Golf ONLY Associate Membership	54,234.00	58,800.00	-4,566.00	92.24%
4-1255 · Golf ONLY Associate Member #2	0.00	948.00	-948.00	0.0%
4-1260 · Associate Full Social w/Golf -1	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 Member	3,496.00	3,648.00	-152.00	95.83%
4-1270 · Pool & Fitness Associate Member	7,636.00	6,624.00	1,012.00	115.28%
4-1275 · Social Associate Membership	366.67	400.00	-33.33	91.67%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>74,358.67</b>	<b>82,864.00</b>	<b>-8,505.33</b>	<b>89.74%</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	21,607.00	21,648.00	-41.00	99.81%
4-2070 · RV Space - Medium	48,650.00	52,800.00	-4,150.00	92.14%
4-2080 · RV Space - Large	29,382.00	36,816.00	-7,434.00	79.81%
4-2081 · Storage Unit - Small	8,032.50	6,720.00	1,312.50	119.53%
4-2082 · Storage Unit - Large	14,805.00	13,860.00	945.00	106.82%
4-2085 · RV Cleaning Fee	5,060.00	3,300.00	1,760.00	153.33%
4-2086 · Family Member RV Storage-Lg	2,300.00	1,200.00	1,100.00	191.67%
<b>Total 4-2000 · Storage Fees</b>	<b>134,222.50</b>	<b>140,988.00</b>	<b>-6,765.50</b>	<b>95.2%</b>
<b>4-2100 · Storage Fees - Associate</b>				
4-2110 · Associate - Golf Car Storage	10,350.00	10,800.00	-450.00	95.83%
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>14,739.00</b>	<b>17,937.00</b>	<b>-3,198.00</b>	<b>82.17%</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>4-3000 · Rental Income</b>				
4-3020 · Rent-Restaurant	6,180.00	6,180.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	12,420.00	12,420.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	3,925.00	6,000.00	-2,075.00	65.42%
4-3055 · Facility Cleaning Fee	100.00			
<b>Total 4-3000 · Rental Income</b>	<b>22,625.00</b>	<b>24,600.00</b>	<b>-1,975.00</b>	<b>91.97%</b>
<b>4-4000 · Guest Facility Usage Income</b>				
4-4010 · FI-Billiards Guest Income	117.00			
4-4020 · FI-Health Fac/PoolGuest Income	1,521.68			
4-4050 · FI-Pickleball Guest Income	10.00			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>1,648.68</b>			
<b>4-4100 · ProShop Income</b>				
4-4110 · Golf Cart Rental Income-18 Hole	2,570.00	3,200.00	-630.00	80.31%
4-4111 · Golf Cart Rental Income-9 Hole	2,335.00	1,000.00	1,335.00	233.5%
4-4115 · Golf Cart Registration-G Course	11,452.50	7,500.00	3,952.50	152.7%
4-4116 · Golf Cart Registration-Grounds	377.50	350.00	27.50	107.86%
<b>4-4120 · ProShop Merchandise Income</b>				
4-4121 · Golf Balls	3,021.95	3,600.00	-578.05	83.94%
4-4122 · Golf Clubs/Golf Bags	4,620.80	3,000.00	1,620.80	154.03%
4-4123 · Clothes	6,474.39	8,500.00	-2,025.61	76.17%
4-4124 · Shoes	4,009.50	4,800.00	-790.50	83.53%
4-4125 · General Merchandise	7,215.33	3,800.00	3,415.33	189.88%
4-4126 · Drinks	2,924.50	2,500.00	424.50	116.98%
4-4127 · Snacks	2,502.50	1,700.00	802.50	147.21%
4-4128 · Beer	12,487.00	13,500.00	-1,013.00	92.5%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>43,255.97</b>	<b>41,400.00</b>	<b>1,855.97</b>	<b>104.48%</b>
4-4130 · ProShop Gift Card Sale	-1,069.27			
<b>4-4150 · Golf Green Fees</b>				
4-4152 · Green Fees - Guest	24,273.00	20,000.00	4,273.00	121.37%
4-4153 · Greens Fees - Oregon Trail	1,875.00	2,000.00	-125.00	93.75%

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
4-4154 · Punch Card	990.00	1,500.00	-510.00	66.0%
<b>Total 4-4150 · Golf Green Fees</b>	<b>27,138.00</b>	<b>23,500.00</b>	<b>3,638.00</b>	<b>115.48%</b>
4-4180 · Sales Discounts	-2,991.48	-4,000.00	1,008.52	74.79%
<b>Total 4-4100 · ProShop Income</b>	<b>83,068.22</b>	<b>72,950.00</b>	<b>10,118.22</b>	<b>113.87%</b>
<b>4-5000 · Publications Income</b>				
4-5010 · News & Views	29,568.00	29,000.00	568.00	101.96%
4-5020 · SI-Directory	3,341.66	3,200.00	141.66	104.43%
<b>Total 4-5000 · Publications Income</b>	<b>32,909.66</b>	<b>32,200.00</b>	<b>709.66</b>	<b>102.2%</b>
4-6000 · Coffee Hour Income	7,204.55			
<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	8,371.66			
4-7040 · Late Fee	10,185.67			
4-7045 · Lien Fee	2,025.00			
4-7050 · Fines	2,525.00			
4-7055 · Returned Check Charges	665.00			
<b>Total 4-7000 · Interest Charges/Fines/Fees</b>	<b>23,772.33</b>			
<b>4-8000 · Other Misc. Income</b>				
4-8020 · General Income	570.10			
4-8035 · Reimbursable Legal Expenses	693.00			
4-8045 · Credit Card Surcharge	2,704.69	2,400.00	304.69	112.7%
4-8050 · Property Tax Discount	2,720.54			
4-8055 · Access Card/ Key Fobs	440.00	350.00	90.00	125.71%
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>13,899.25</b>	<b>2,750.00</b>	<b>11,149.25</b>	<b>505.43%</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Total Income</b>	2,061,613.26	2,023,209.00	38,404.26	101.9%
<b>Cost of Goods Sold</b>				
<b>50000 · Cost of Goods Sold</b>				
5-5010 · ProShop Inventory Expense	15,012.78	4,000.00	11,012.78	375.32%
5-5020 · Beer Expense	6,311.27	7,000.00	-688.73	90.16%
5-5030 · Drink Expense	1,625.77	1,100.00	525.77	147.8%
5-5040 · Snack Expense	1,948.87	1,000.00	948.87	194.89%
5-5050 · Purchase Discounts	-199.95	-150.00	-49.95	133.3%
<b>Total 50000 · Cost of Goods Sold</b>	<u>24,698.74</u>	<u>12,950.00</u>	<u>11,748.74</u>	<u>190.72%</u>
<b>Total COGS</b>	<u>24,698.74</u>	<u>12,950.00</u>	<u>11,748.74</u>	<u>190.72%</u>
<b>Gross Profit</b>	2,036,914.52	2,010,259.00	26,655.52	101.33%
<b>Expense</b>				
<b>5-1000 · Payroll Expenses</b>				
5-1010 · Salaries & Wages	655,256.22	862,925.32	-207,669.10	75.93%
5-1020 · Overtime Wages	28,602.53	10,000.00	18,602.53	286.03%
5-1025 · Payroll Taxes & W/C	70,069.59	97,773.96	-27,704.37	71.67%
5-1045 · SAIF Workers Comp	5,936.02	10,000.00	-4,063.98	59.36%
5-1085 · Outside Services - Payroll	55,751.33	40,850.00	14,901.33	136.48%
<b>Total 5-1000 · Payroll Expenses</b>	<u>815,615.69</u>	<u>1,021,549.28</u>	<u>-205,933.59</u>	<u>79.84%</u>
<b>5-2000 · Employee Benefits</b>				
5-2020 · Medical/Dental Insurance	43,566.29	51,000.00	-7,433.71	85.42%
5-2025 · Vision Insurance	5.30	900.00	-894.70	0.59%
5-2030 · Life Ins	1,877.21	2,560.00	-682.79	73.33%
5-2035 · Retirement Plan	4,542.82	13,020.00	-8,477.18	34.89%
5-2040 · Disability Insurance	4,988.27	10,966.00	-5,977.73	45.49%
<b>Total 5-2000 · Employee Benefits</b>	<u>54,979.89</u>	<u>78,446.00</u>	<u>-23,466.11</u>	<u>70.09%</u>
<b>6-0000 · ProShop</b>				
6-0010 · Office Supplies	878.72	1,200.00	-321.28	73.23%
6-0020 · Golf Cart Expense	824.31	1,000.00	-175.69	82.43%
6-0030 · Printing/Copying Expenses	877.50	1,500.00	-622.50	58.5%

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
6-0040 · Postage/Freight Expense	1,166.36	750.00	416.36	155.52%
<b>Total 6-0000 · ProShop</b>	<b>3,746.89</b>	<b>4,450.00</b>	<b>-703.11</b>	<b>84.2%</b>
<b>6-1000 · Groundskeeping</b>				
6-1010 · General Supplies	7,854.93	7,500.00	354.93	104.73%
6-1020 · Fuel/Oil	14,439.32	27,000.00	-12,560.68	53.48%
6-1025 · Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6-1030 · Fertilizer/Sprays	26,850.93	50,000.00	-23,149.07	53.7%
6-1035 · Maintenance Agreement	3,477.21	3,800.00	-322.79	91.51%
6-1040 · Sand	5,150.92	22,000.00	-16,849.08	23.41%
6-1050 · Gravel	0.00	1,000.00	-1,000.00	0.0%
6-1055 · GK Maintenance Expense	8,639.00	2,000.00	6,639.00	431.95%
6-1060 · GK Small Tools	4,461.72	5,000.00	-538.28	89.23%
6-1065 · GK Safety Expense	935.80	2,700.00	-1,764.20	34.66%
6-1068 · Equipment Repairs	19,459.86	28,000.00	-8,540.14	69.5%
6-1075 · Irrigation Expense	15,995.07	20,000.00	-4,004.93	79.98%
6-1080 · Trees	30,725.00	10,000.00	20,725.00	307.25%
<b>Total 6-1000 · Groundskeeping</b>	<b>137,989.76</b>	<b>180,500.00</b>	<b>-42,510.24</b>	<b>76.45%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	15,188.18	20,000.00	-4,811.82	75.94%
6-2015 · Equipment Repairs	27,649.67	27,000.00	649.67	102.41%
6-2020 · Swimming Pool Maint./Repair	16,003.47	11,000.00	5,003.47	145.49%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	10,556.24	12,000.00	-1,443.76	87.97%
6-2045 · Facility Remodel/Repairs	2,587.27	4,000.00	-1,412.73	64.68%
6-2050 · Safety or Medical Supplies	1,961.27	3,000.00	-1,038.73	65.38%
6-2055 · Restaurant Maint/Repair	5,765.15	7,500.00	-1,734.85	76.87%
6-2060 · Small Tools	1,452.91	5,500.00	-4,047.09	26.42%
6-2065 · Janitorial Supplies	9,824.79	17,500.00	-7,675.21	56.14%
6-2075 · Maintenance Expense	58,477.22	5,000.00	53,477.22	1,169.54%
6-2080 · Flooring Maintenance	2,141.20	3,500.00	-1,358.80	61.18%

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

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6-2090 · RV Lot Maintenance Expense	9,538.48			
<b>Total 6-2000 · Maintenance</b>	<b>161,145.85</b>	<b>118,000.00</b>	<b>43,145.85</b>	<b>136.56%</b>
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	16,095.65	13,500.00	2,595.65	119.23%
6-3020 · Natural Gas	33,120.57	40,000.00	-6,879.43	82.8%
6-3030 · Electricity	84,192.20	70,000.00	14,192.20	120.28%
6-3040 · Water/Sewer	24,865.46	25,000.00	-134.54	99.46%
6-3050 · Garbage Disposal	20,005.15	18,400.00	1,605.15	108.72%
6-3060 · Cable	3,186.12	5,800.00	-2,613.88	54.93%
6-3070 · Security	17,942.78	15,500.00	2,442.78	115.76%
<b>Total 6-3000 · Utilities</b>	<b>199,407.93</b>	<b>188,200.00</b>	<b>11,207.93</b>	<b>105.96%</b>
<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>	<b>97,136.87</b>	<b>100,000.00</b>	<b>-2,863.13</b>	<b>97.14%</b>
<b>6-5000 · Professional Services</b>				
6-5010 · Liability Insurance	61,448.01	59,136.00	2,312.01	103.91%
6-5020 · Legal Services	47,485.38	30,000.00	17,485.38	158.29%
6-5030 · Accounting Services	23,050.00	23,000.00	50.00	100.22%
6-5035 · Offsite Services	8,200.03	10,000.00	-1,799.97	82.0%
6-5040 · Professional Services	5,050.00	1,000.00	4,050.00	505.0%
6-5045 · Marion County Recorder	1,809.66	2,000.00	-190.34	90.48%
<b>Total 6-5000 · Professional Services</b>	<b>147,043.08</b>	<b>125,136.00</b>	<b>21,907.08</b>	<b>117.51%</b>
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	8,709.06	9,100.00	-390.94	95.7%
6-6010 · Computer Maint./Support	32,791.10	25,200.00	7,591.10	130.12%
6-6015 · Software/Upgrades	1,014.76	960.00	54.76	105.7%
6-6020 · Office Supplies/Misc Supplies	3,652.12	6,000.00	-2,347.88	60.87%
6-6021 · Office Printing/Copying Expense	2,354.28	2,400.00	-45.72	98.1%
6-6030 · Postage/Freight	6,521.09	6,000.00	521.09	108.69%

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
6-6035 · Lawn Care Expense	2,425.00			
6-6080 · Penalties/Late Fees	120.00			
6-6090 · Bank Service Charges	2,949.27	3,000.00	-50.73	98.31%
6-6095 · Merchant Account Fees	9,893.24	12,000.00	-2,106.76	82.44%
<b>Total 6-6000 · Office Expense</b>	<b>70,429.92</b>	<b>64,660.00</b>	<b>5,769.92</b>	<b>108.92%</b>
<b>6-7000 · Other Business Expense</b>				
6-7001 · Other Business Exp-New Members	156.93	500.00	-343.07	31.39%
6-7002 · Other Business Exp-Rules	1,506.59	500.00	1,006.59	301.32%
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	1,129.88	2,500.00	-1,370.12	45.2%
6-7050 · Bad Debt Expense	0.00	2,500.00	-2,500.00	0.0%
6-7060 · Misc. Business Expense	1,929.50	500.00	1,429.50	385.9%
6-7070 · Over/Short	-27.51			
<b>Total 6-7000 · Other Business Expense</b>	<b>9,157.29</b>	<b>15,000.00</b>	<b>-5,842.71</b>	<b>61.05%</b>
<b>6-8000 · Event Expenses</b>				
6-8010 · Activities Expense	3,332.59			
6-8020 · Coffee Hour Expenses	4,676.70			
<b>Total 6-8000 · Event Expenses</b>	<b>8,009.29</b>			
<b>6-9000 · Communication Expenses</b>				
6-9005 · Website Expense	458.49	900.00	-441.51	50.94%
6-9010 · Publishing N & V's Expense	28,859.06	28,000.00	859.06	103.07%
6-9030 · Printing/Copying Expenses	2,070.23	1,000.00	1,070.23	207.02%
6-9040 · Marketing	384.00	2,000.00	-1,616.00	19.2%
6-9041 · Marketing-Referral Bonus	570.67			
6-9060 · Signage	0.00			
6-9070 · Communication Expenses-Other	768.00	1,000.00	-232.00	76.8%
<b>Total 6-9000 · Communication Expenses</b>	<b>33,110.45</b>	<b>32,900.00</b>	<b>210.45</b>	<b>100.64%</b>
<b>66900 · *Reconciliation Discrepancies</b>	<b>-149.50</b>			

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	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Expense</b>	1,737,623.41	1,928,841.28	-191,217.87	90.09%
<b>Net Ordinary Income</b>	299,291.11	81,417.72	217,873.39	367.6%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>8-3000 · Operating Misc Income</b>				
8-3010 · Operating Bank Account Interest	22,541.54			
8-3000 · Operating Misc Income - Other	0.00			
<b>Total 8-3000 · Operating Misc Income</b>	<u>22,541.54</u>			
<b>8-6000 · Reserve Account Income</b>				
8-6010 · Working Capital Fund	609,714.60			
8-6015 · Reserve WC Acct Interest Income	57,238.08			
<b>Total 8-6000 · Reserve Account Income</b>	<u>666,952.68</u>			
<b>Total Other Income</b>	689,494.22			
<b>Other Expense</b>				
8-7000 · Repair/Replace Reserve Expense	588,144.75			
<b>Total Other Expense</b>	<u>588,144.75</u>			
<b>Net Other Income</b>	101,349.47			
<b>Net Income</b>	<u><u>400,640.58</u></u>	<u><u>81,417.72</u></u>	<u><u>319,222.86</u></u>	<u><u>492.08%</u></u>