

La Grande Country Club
Board and Finance Meeting Reports

Wednesday, July 15, 2026

July Meeting

Agenda & Minutes

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La Grande Country Club

Board Meeting Agenda

Wednesday, July 15, 2026: 6:00 pm



BOARD MEMBERS: Austin Young, Brian Bell, Dallas Voss, Don McAndie, Dwayne Craft, Guy Weishaar, Jeff Thomas, Jeromy Mathson, Tyler Brooks, Susie Coughlan, Joleen Moeller

MANAGERS: Stuart Smart, Brent Austin, Katy Budlong

OTHERS IN ATTENDANCE:

Call to order:

OPEN FORUM:

Meeting Minutes:

COMMITTEE REPORTS

Finance Committee:

-

Greens Committee:

-

House/Social Committee:

-

Membership Committee:

-

Policy & By-Laws Committee:

- Clarify in-county-non-member play.

Tournament Committee:

-

Ladies Association Report:

-

Pro Report:

-

COMMITTEE REQUIREMENTS: Plan and schedule for completion.

OLD BUSINESS

- Employee Appreciation Day & Member Christmas Party
 - Change Employee Appreciation Day to Staff Fun Day.

NEW BUSINESS

-

Meeting Adjourned at:



La Grande Country Club

Board Meeting Minutes

Wednesday, June 15, 2026: 6:00 pm

Board Members: Brian Bell, Dallas Voss, Don McAndie, Dwayne Craft, Guy Weishaar, Tyler Brooks, Susie Coughlan, Joleen Moeller

Others: Stuart Smart, Katy Budlong

Others in Attendance: None

CALL TO ORDER: The meeting was called to order at 6:00 pm

OPEN FORUM: None

APPROVAL OF MINUTES

- Susie Coughlan motioned to approve the May meeting minutes. Don McAndie seconded the motion. All were in favor.

COMMITTEE REPORTS

Finance Committee:

- Departments are staying on budget.
- Only one Flourish account can be opened, so subaccounts have been added:
 - Flourish Savings Operational: Extra funds not currently needed to run day-to-day operations can be deposited to earn interest.
 - Flourish Capital Improvements: Amendment to the Policy Manual, to save 5% of gross profit annually for capital improvements.
 - Flourish Savings Restricted: \$60,000 funds from land sale, which may be used, but paid back in a timely manner. As well as the amendment to the Bylaws saving the land lease money, minus property taxes, as well as the interest on the account.
- It is crucial to continue to have a dues increase every year to ensure financial stability.

Greens Committee:

- Complete a quick course audit with Brent and Stuart.
- Took out a maple tree on #9 that was dying. Two others might need to be taken out as they don't look very healthy. Brent sent a soil sample to see what is going on with the trees.
- Looking to plant more trees as needed.
- Discussed building a retaining wall by the practice greens and parking lot.
- Discussed how often the grass was being mowed (daily) and how often the cups are being cut (3 times per week). Suggested painting the cups or using liners for the cups for tournaments

House/Social Committee:

- The Triple Threat Tournament is next month, and hopefully, it will double this year.
- July 17th will potentially be a music and dinner event. Looking for the right band and will determine the food. Would like to have at least one or two free or low-cost events per year for members, since they often have to pay for additional events.
- Will work on multiple member events for the off-season.

Membership Committee:

- None

Policy & By-Laws Committee:

- In progress

Tournament Committee:

- Working on finalizing tournament sponsors for the 2-Man Best Ball Tournament.
- All tournaments need to remain consistent in who plays what tees. Tournaments were streamlined this year to ensure consistency throughout.

Ladies Association Report:

- The LGHS District Golf burger sales brought in more income than anticipated, so the Ladies' Board is giving it back by subsidizing the cost of the Ladies' Dinner on the Deck event. The goal is to be able to do more of this in the future.
- The ladies are using their Divot articles to not just highlight information, but to express different members' love of golf, why they are on the board, who they are, and promote the Ladies' Board.

Pro Report:

- There have been some toilet issues in the lower clubhouse men's room involving flooding. Jared Blaylock is working on the issue, but it may be larger than initially thought, with extensive and potentially expensive work. Information will be shared as it is known.
- The number for Fairway Frolics is down this year.

OLD BUSINESS:

- Committee Requirements will be placed on the agenda, and all committee heads must develop a plan and schedule for how to complete all tasks.

NEW BUSINESS:

- Member event suggestions:
 - Summer version of the Member Christmas Party.
 - Member-guest event to encourage new members to join.
- Employee Appreciation Party will be held on July 20, with a golf scramble and BBQ dinner to follow.
 - Need Board Members to assist in preparing food and cleaning up. Dallas Voss and Brian Bell offered to help.
 - In the past, members have been asked to donate items such as gift cards, swag, or monetary funds to distribute evenly to the staff. It was suggested that there be an employee wall with pictures and information about the staff, and boxes (or stockings for Christmas), so that members can donate specifically to individual employees they want to appreciate. An ad hoc committee may need to be formed to develop and execute this idea.
- Bob Dalton applied for a lifetime membership, having joined in 1974 and being a member for 52 years. Brian Bell motioned to approve the request. Don McAndie seconded the motion. All were in favor.

Meeting Adjourned at 7:11 pm

Respectfully submitted,
Katy Budlong
Secretary/Treasurer

La Grande Country Club

Balance Sheet

As of June 30, 2026

07/09/26

Accrual Basis

	Jun 30, 26	Jun 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Operational Funds			
General Account 8215	82,182.04	56,297.26	25,884.78
Bar Account 8411	12,240.64	5,046.19	7,194.45
Petty Cash	7,155.00	4,780.00	2,375.00
Total Operational Funds	101,577.68	66,123.45	35,454.23
Temporarily Restricted Funds			
Ladies Association	29,895.70	20,086.82	9,808.88
Edward Jones (Junior Golf) 0519	34,131.42	29,286.15	4,845.27
Total Temporarily Restricted Funds	64,027.12	49,372.97	14,654.15
Flourish Savings Accounts			
Flourish Savings Operational	27,211.40	0.00	27,211.40
Flourish Capital Improvements	40,964.87	0.00	40,964.87
Flourish Savings Restricted	66,840.00	130,596.21	-63,756.21
Total Flourish Savings Accounts	135,016.27	130,596.21	4,420.06
Permanent Restricted Funds			
Edward Jones CD	68,815.83	65,987.11	2,828.72
Total Permanent Restricted Funds	68,815.83	65,987.11	2,828.72
Total Checking/Savings	369,436.90	312,079.74	57,357.16
Other Current Assets			
Accounts Receivables	13,221.76	19,974.51	-6,752.75
Prepaid Property Taxes	1,746.84	668.57	1,078.27
Prepaid Insurance	22,936.85	20,440.00	2,496.85
Golf Shop Inventory	102,933.06	91,255.22	11,677.84
Bar Inventory	7,379.73	7,610.23	-230.50
Total Other Current Assets	148,218.24	139,948.53	8,269.71
Total Current Assets	517,655.14	452,028.27	65,626.87
Fixed Assets			
Cart Shed	62,937.74	62,937.74	0.00
Building - Clubhouse	604,471.99	604,471.99	0.00
Cart Paths - Concrete	61,772.16	61,772.16	0.00
Equipment	580,337.15	563,146.44	17,190.71
Furniture & Fixtures	23,505.42	23,505.42	0.00
Golf Carts	11,545.00	11,545.00	0.00
Irrigation System	475,430.46	475,430.46	0.00
Land	360,772.91	360,772.91	0.00
Property - 63844 Hwy 237	71,052.00	71,052.00	0.00
Property Improvements	188,599.35	180,679.35	7,920.00
Range Balls	2,525.00	2,525.00	0.00
Tennis Courts	30,347.98	30,347.98	0.00
Upper Clubhouse Remodel	225,000.00	225,000.00	0.00
Accumulated Depreciation	-1,653,926.00	-1,603,537.00	-50,389.00
Total Fixed Assets	1,044,371.16	1,069,649.45	-25,278.29
TOTAL ASSETS	1,562,026.30	1,521,677.72	40,348.58
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	19,262.55	17,843.28	1,419.27
Total Accounts Payable	19,262.55	17,843.28	1,419.27

La Grande Country Club

Balance Sheet

As of June 30, 2026

07/09/26

Accrual Basis

	Jun 30, 26	Jun 30, 25	\$ Change
Other Current Liabilities			
Unearned Annual Dues			
Unearned Annual Cart Shed Dues	4,110.00	2,970.00	1,140.00
Unearned Annual Dues - Other	67,921.50	52,131.00	15,790.50
Total Unearned Annual Dues	72,031.50	55,101.00	16,930.50
Deferred Income - Cart Shed #1	11,363.85	14,091.09	-2,727.24
Alan Keffer Junior Golf	400.00	0.00	400.00
Deferred Income - Cart Shed #2	43,181.26	48,363.10	-5,181.84
Golf Shop Credits	31,426.32	33,595.65	-2,169.33
Gift Card Liability	38,354.45	37,807.10	547.35
Event/Tourn Holding Account	22,804.89	11,421.69	11,383.20
Payroll Liabilities	5,167.08	5,979.83	-812.75
Total Other Current Liabilities	224,729.35	206,359.46	18,369.89
Total Current Liabilities	243,991.90	224,202.74	19,789.16
Long Term Liabilities			
N/P - John Deere Gator	0.00	2,231.30	-2,231.30
Total Long Term Liabilities	0.00	2,231.30	-2,231.30
Total Liabilities	243,991.90	226,434.04	17,557.86
Equity			
Unrestricted Net Assets	1,269,750.21	1,261,123.79	8,626.42
Net Income	48,284.19	34,119.89	14,164.30
Total Equity	1,318,034.40	1,295,243.68	22,790.72
TOTAL LIABILITIES & EQUITY	1,562,026.30	1,521,677.72	40,348.58

07/09/26
Accrual Basis

La Grande Country Club

Profit & Loss Prev Year Comparison

January through June 2026

	Jan - Jun 26	Jan - Jun 25	\$ Change
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	3,600.00	6,479.00	-2,879.00
Cart Shed Dues	29,493.62	26,713.62	2,780.00
Membership Dues - Other	274,732.80	265,050.00	9,682.80
Total Membership Dues	307,826.42	298,242.62	9,583.80
OGA Handicap Dues	10,191.00	10,363.00	-172.00
Merchandise Sales	65,906.61	65,524.39	382.22
Green Fees			
Member Guest Greens Fees	4,955.00	4,890.00	65.00
Non-Member Greens Fees	2,030.00	2,950.00	-920.00
Total Green Fees	6,985.00	7,840.00	-855.00
Cart Rental	2,297.00	3,835.00	-1,538.00
Bar Drinks Revenue	68,296.00	72,996.00	-4,700.00
Food Service Revenue	11,244.40	11,302.25	-57.85
Event Rental	636.00	477.00	159.00
Tournament Income			
Tournament Course Buy	8,400.00	8,400.00	0.00
Tournament Income - Other	22,039.66	18,135.78	3,903.88
Total Tournament Income	30,439.66	26,535.78	3,903.88
Refunds & Dividends	40.79	1,184.39	-1,143.60
Discounts	661.34	792.71	-131.37
Interest Income	1,969.40	2,451.56	-482.16
Ladies Association Income	20,756.00	7,843.28	12,912.72
Other Income	0.00	2,160.00	-2,160.00
Total Income	527,249.62	511,547.98	15,701.64
Cost of Goods Sold			
Bar COGS			
Food Purchases	8,019.18	9,020.49	-1,001.31
Beer & Wine Purchases	16,120.97	17,991.48	-1,870.51
Liquor Purchases	4,899.54	4,922.30	-22.76
Other Beverages	2,728.16	2,039.36	688.80
Total Bar COGS	31,767.85	33,973.63	-2,205.78
Merchandise & Freight COGS	47,073.25	46,067.25	1,006.00
Tournament COGS	22,134.43	17,607.36	4,527.07
Total COGS	100,975.53	97,648.24	3,327.29
Gross Profit	426,274.09	413,899.74	12,374.35
Expense			
Ladies Purchases			
Club Improvements	0.00	8,920.00	-8,920.00
Crab	7,855.24	0.00	7,855.24
Donations	200.00	452.00	-252.00
Luncheons	563.53	54.63	508.90
Easter	808.37	1,611.99	-803.62
Events	3,027.78	2,526.05	501.73
Gifts	0.00	49.00	-49.00
T-Bird 9 Hole Invitational	186.40	272.13	-85.73
Total Ladies Purchases	12,641.32	13,885.80	-1,244.48

07/09/26
Accrual Basis

La Grande Country Club

Profit & Loss Prev Year Comparison

January through June 2026

	Jan - Jun 26	Jan - Jun 25	\$ Change
Advertising and Promotion	560.86	2,955.35	-2,394.49
Bank Service Charges	515.50	528.50	-13.00
Cash Variance	-173.99	-8.34	-165.65
Chemicals & Fertilizers	21,780.80	19,288.86	2,491.94
Club Food Expense	1,191.84	340.05	851.79
Computer and Internet Expenses	2,180.60	7,590.50	-5,409.90
Dues, Subscriptions & Education	9,586.59	7,917.53	1,669.06
Gas, Diesel & Oil	7,080.83	2,447.34	4,633.49
Improvements	153.64	4,018.92	-3,865.28
Insurance Expense	21,942.38	18,115.94	3,826.44
Lease Expense	836.36	940.41	-104.05
Merchant Fees			
Credit Card Convenience Fee	-57.19	0.00	-57.19
Merchant Fees - Other	6,466.99	4,603.37	1,863.62
Total Merchant Fees	6,409.80	4,603.37	1,806.43
OGA Handicap Dues Bill	9,676.00	10,127.00	-451.00
Office Supplies	3,234.52	5,338.09	-2,103.57
Payroll Expenses			
Wages	191,070.85	185,352.39	5,718.46
Payroll Tax Expense	16,749.74	20,622.15	-3,872.41
Payroll Expenses - Other	795.00	475.00	320.00
Total Payroll Expenses	208,615.59	206,449.54	2,166.05
PGA Tournament Entry Fees	125.00	505.00	-380.00
Rent Expense	0.00	684.43	-684.43
Repairs and Maintenance			
General R&M	11,426.27	11,358.44	67.83
Equipment R&M	10,933.81	6,211.93	4,721.88
Irrigation R&M	758.07	2,925.21	-2,167.14
Total Repairs and Maintenance	23,118.15	20,495.58	2,622.57
Sand, Seed & Sod	3,614.45	5,370.38	-1,755.93
Small Tools & Equipment	189.99	0.00	189.99
Supplies	10,098.48	14,689.41	-4,590.93
Taxes			
Federal Income Tax	1,238.00	1,158.00	80.00
Property Tax	13,185.72	12,791.76	393.96
Total Taxes	14,423.72	13,949.76	473.96
Telephone Expense	892.02	894.18	-2.16
Television	1,272.66	1,240.54	32.12
Travel Expense	470.36	346.79	123.57
Uniforms	0.00	331.66	-331.66
Utilities			
Electricity & Gas	12,708.81	12,670.37	38.44
Garbage	1,538.38	1,478.40	59.98
Water & Sewer	3,305.24	2,584.49	720.75
Total Utilities	17,552.43	16,733.26	819.17
Total Expense	377,989.90	379,779.85	-1,789.95
Net Ordinary Income	48,284.19	34,119.89	14,164.30
Net Income	48,284.19	34,119.89	14,164.30

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07/09/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	3,600.00	1,000.00	2,600.00
Cart Shed Dues	29,493.62	28,950.00	543.62
Membership Dues - Other	274,732.80	269,349.00	5,383.80
Total Membership Dues	307,826.42	299,299.00	8,527.42
OGA Handicap Dues	10,191.00	9,991.75	199.25
Merchandise Sales	65,906.61	54,000.00	11,906.61
Green Fees			
Member Guest Greens Fees	4,955.00	7,500.00	-2,545.00
Non-Member Greens Fees	2,030.00	5,000.02	-2,970.02
Total Green Fees	6,985.00	12,500.02	-5,515.02
Cart Rental	2,297.00	2,700.00	-403.00
Bar Drinks Revenue	68,296.00	72,500.02	-4,204.02
Food Service Revenue	11,244.40	10,500.00	744.40
Event Rental	636.00	540.00	96.00
Tournament Income			
Tournament Course Buy	8,400.00	6,400.00	2,000.00
Tournament Income - Other	22,039.66	19,999.98	2,039.68
Total Tournament Income	30,439.66	26,399.98	4,039.68
Refunds & Dividends	40.79	750.00	-709.21
Farm Lease Revenue	0.00	0.00	0.00
Discounts	661.34	1,050.00	-388.66
Interest Income	1,969.40	2,400.00	-430.60
Ladies Association Income	20,756.00		
Total Income	527,249.62	492,630.77	34,618.85
Cost of Goods Sold			
Bar COGS			
Food Purchases	8,019.18	8,000.02	19.16
Beer & Wine Purchases	16,120.97	19,500.00	-3,379.03
Liquor Purchases	4,899.54	6,500.02	-1,600.48
Other Beverages	2,728.16	3,500.02	-771.86
Total Bar COGS	31,767.85	37,500.06	-5,732.21
Merchandise & Freight COGS	47,073.25	46,000.04	1,073.21
Tournament COGS	22,134.43	17,500.01	4,634.42
Total COGS	100,975.53	101,000.11	-24.58
Gross Profit	426,274.09	391,630.66	34,643.43
Expense			
Ladies Purchases			
Crab	7,855.24		
Donations	200.00		
Luncheons	563.53		
Easter	808.37		
Events	3,027.78		
T-Bird 9 Hole Invitational	186.40		
Total Ladies Purchases	12,641.32		

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07/09/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Advertising and Promotion	560.86	2,575.01	-2,014.15
Bank Service Charges	515.50	600.00	-84.50
Cash Variance	-173.99		
Chemicals & Fertilizers	21,780.80	21,850.00	-69.20
Club Activities Expenses	0.00	450.00	-450.00
Club Food Expense	1,191.84	1,350.00	-158.16
Computer and Internet Expenses	2,180.60	999.98	1,180.62
Dues, Subscriptions & Education	9,586.59	7,750.00	1,836.59
Gas, Diesel & Oil	7,080.83	5,749.96	1,330.87
Improvements	153.64	250.00	-96.36
Insurance Expense	21,942.38	21,000.00	942.38
Lease Expense	836.36	1,290.00	-453.64
Merchant Fees			
Credit Card Convenience Fee	-57.19		
Merchant Fees - Other	6,466.99	5,450.02	1,016.97
Total Merchant Fees	6,409.80	5,450.02	959.78
Music Expense	0.00	500.00	-500.00
OGA Handicap Dues Bill	9,676.00	9,500.00	176.00
Office Supplies	3,234.52	3,900.00	-665.48
Payroll Expenses			
Wages	191,070.85	198,350.02	-7,279.17
Payroll Tax Expense	16,749.74	19,835.02	-3,085.28
Payroll Expenses - Other	795.00	700.04	94.96
Total Payroll Expenses	208,615.59	218,885.08	-10,269.49
PGA Tournament Entry Fees	125.00	100.00	25.00
Rent Expense	0.00	800.02	-800.02
Repairs and Maintenance			
General R&M	11,426.27	10,650.04	776.23
Equipment R&M	10,933.81	7,500.00	3,433.81
Irrigation R&M	758.07	6,000.00	-5,241.93
Tree Repair & Maintenance	0.00	2,500.00	-2,500.00
Total Repairs and Maintenance	23,118.15	26,650.04	-3,531.89
Sand, Seed & Sod	3,614.45	3,500.02	114.43
Small Tools & Equipment	189.99	1,000.04	-810.05
Supplies	10,098.48	15,000.03	-4,901.55
Taxes			
Federal Income Tax	1,238.00	1,000.00	238.00
Property Tax	13,185.72	13,250.02	-64.30
Total Taxes	14,423.72	14,250.02	173.70
Telephone Expense	892.02	900.00	-7.98
Television	1,272.66	1,320.00	-47.34
Travel Expense	470.36	930.00	-459.64
Uniforms	0.00	650.00	-650.00
Utilities			
Electricity & Gas	12,708.81	14,325.00	-1,616.19
Garbage	1,538.38	1,500.00	38.38
Water & Sewer	3,305.24	2,750.02	555.22
Total Utilities	17,552.43	18,575.02	-1,022.59
Total Expense	377,989.90	385,775.24	-7,785.34
Net Ordinary Income	48,284.19	5,855.42	42,428.77
Net Income	48,284.19	5,855.42	42,428.77

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07/09/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Food & Beverage

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Bar Drinks Revenue	68,296.00	72,500.02	-4,204.02
Food Service Revenue	11,244.40	10,500.00	744.40
Event Rental	636.00	540.00	96.00
Total Income	80,176.40	83,540.02	-3,363.62
Cost of Goods Sold			
Bar COGS			
Food Purchases	8,019.18	8,000.02	19.16
Beer & Wine Purchases	16,120.97	19,500.00	-3,379.03
Liquor Purchases	4,899.54	6,500.02	-1,600.48
Other Beverages	2,728.16	3,500.02	-771.86
Total Bar COGS	31,767.85	37,500.06	-5,732.21
Tournament COGS	146.00		
Total COGS	31,913.85	37,500.06	-5,586.21
Gross Profit	48,262.55	46,039.96	2,222.59
Expense			
Cash Variance	-87.25		
Dues, Subscriptions & Education	0.00	0.00	0.00
Merchant Fees	1,302.59	1,500.00	-197.41
Office Supplies	0.00	150.00	-150.00
Payroll Expenses			
Wages	27,560.68	28,350.00	-789.32
Payroll Tax Expense	2,459.84	2,835.00	-375.16
Payroll Expenses - Other	0.00		
Total Payroll Expenses	30,020.52	31,185.00	-1,164.48
Repairs and Maintenance			
General R&M	189.95	650.02	-460.07
Total Repairs and Maintenance	189.95	650.02	-460.07
Supplies	4,070.02	2,500.01	1,570.01
Uniforms	0.00	125.00	-125.00
Total Expense	35,495.83	36,110.03	-614.20
Net Ordinary Income	12,766.72	9,929.93	2,836.79
Net Income	12,766.72	9,929.93	2,836.79

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07/09/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Golf

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
OGA Handicap Dues	10,191.00	9,991.75	199.25
Merchandise Sales	65,906.61	54,000.00	11,906.61
Green Fees			
Member Guest Greens Fees	4,955.00	7,500.00	-2,545.00
Non-Member Greens Fees	2,030.00	5,000.02	-2,970.02
Total Green Fees	6,985.00	12,500.02	-5,515.02
Cart Rental	2,297.00	2,700.00	-403.00
Tournament Income			
Tournament Course Buy	8,400.00	6,400.00	2,000.00
Tournament Income - Other	22,039.66	19,999.98	2,039.68
Total Tournament Income	30,439.66	26,399.98	4,039.68
Discounts	621.94	1,050.00	-428.06
Total Income	116,441.21	106,641.75	9,799.46
Cost of Goods Sold			
Merchandise & Freight COGS	47,073.25	46,000.04	1,073.21
Tournament COGS	21,988.43	17,500.01	4,488.42
Total COGS	69,061.68	63,500.05	5,561.63
Gross Profit	47,379.53	43,141.70	4,237.83
Expense			
Advertising and Promotion	159.55	1,750.01	-1,590.46
Dues, Subscriptions & Education	1,248.99	750.00	498.99
Merchant Fees	513.24	450.00	63.24
OGA Handicap Dues Bill	9,676.00	9,500.00	176.00
Office Supplies	66.54	600.00	-533.46
Payroll Expenses			
Wages	18,899.06	20,250.00	-1,350.94
Payroll Tax Expense	1,743.65	2,025.00	-281.35
Payroll Expenses - Other	0.00		
Total Payroll Expenses	20,642.71	22,275.00	-1,632.29
PGA Tournament Entry Fees	125.00	100.00	25.00
Repairs and Maintenance			
General R&M	599.70	500.00	99.70
Total Repairs and Maintenance	599.70	500.00	99.70
Supplies	83.54	1,500.00	-1,416.46
Travel Expense	0.00	180.00	-180.00
Uniforms	0.00	125.00	-125.00
Total Expense	33,115.27	37,730.01	-4,614.74
Net Ordinary Income	14,264.26	5,411.69	8,852.57
Net Income	14,264.26	5,411.69	8,852.57

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Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Grounds

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Expense			
Chemicals & Fertilizers	21,780.80	21,850.00	-69.20
Dues, Subscriptions & Education	1,549.50	2,500.00	-950.50
Gas, Diesel & Oil	7,080.83	5,749.96	1,330.87
Improvements	153.64	250.00	-96.36
Office Supplies	0.00	150.00	-150.00
Payroll Expenses			
Wages	76,661.17	78,750.00	-2,088.83
Payroll Tax Expense	6,695.03	7,875.00	-1,179.97
Payroll Expenses - Other	0.00		
Total Payroll Expenses	83,356.20	86,625.00	-3,268.80
Rent Expense	0.00	800.02	-800.02
Repairs and Maintenance			
General R&M	1,455.98	3,500.02	-2,044.04
Equipment R&M	10,933.81	7,500.00	3,433.81
Irrigation R&M	758.07	6,000.00	-5,241.93
Tree Repair & Maintenance	0.00	2,500.00	-2,500.00
Total Repairs and Maintenance	13,147.86	19,500.02	-6,352.16
Sand, Seed & Sod	3,614.45	3,500.02	114.43
Small Tools & Equipment	189.99	1,000.04	-810.05
Supplies	1,057.67	3,500.02	-2,442.35
Travel Expense	400.35	600.00	-199.65
Uniforms	0.00	250.00	-250.00
Utilities			
Electricity & Gas	4,770.31	6,525.00	-1,754.69
Total Utilities	4,770.31	6,525.00	-1,754.69
Total Expense	137,101.60	152,800.08	-15,698.48
Net Ordinary Income	-137,101.60	-152,800.08	15,698.48
Net Income	-137,101.60	-152,800.08	15,698.48

La Grande Country Club
Profit & Loss Budget vs. Actual_Membership
January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	3,600.00	1,000.00	2,600.00
Cart Shed Dues	29,493.62	28,950.00	543.62
Membership Dues - Other	274,732.80	269,349.00	5,383.80
Total Membership Dues	307,826.42	299,299.00	8,527.42
Refunds & Dividends	40.79	750.00	-709.21
Farm Lease Revenue	0.00	0.00	0.00
Discounts	39.40	0.00	39.40
Interest Income	1,969.40	2,400.00	-430.60
Total Income	309,876.01	302,449.00	7,427.01
Gross Profit	309,876.01	302,449.00	7,427.01
Expense			
Advertising and Promotion	401.31	825.00	-423.69
Bank Service Charges	515.50	600.00	-84.50
Cash Variance	-86.74		
Club Activities Expenses	0.00	450.00	-450.00
Club Food Expense	1,191.84	1,350.00	-158.16
Computer and Internet Expenses	2,180.60	999.98	1,180.62
Dues, Subscriptions & Education	6,788.10	4,500.00	2,288.10
Insurance Expense	21,942.38	21,000.00	942.38
Lease Expense	836.36	1,290.00	-453.64
Merchant Fees			
Credit Card Convenience Fee	-57.19		
Merchant Fees - Other	4,651.16	3,500.02	1,151.14
Total Merchant Fees	4,593.97	3,500.02	1,093.95
Music Expense	0.00	500.00	-500.00
Office Supplies	3,167.98	3,000.00	167.98
Payroll Expenses			
Wages	67,949.94	71,000.02	-3,050.08
Payroll Tax Expense	5,851.22	7,100.02	-1,248.80
Payroll Expenses - Other	795.00	700.04	94.96
Total Payroll Expenses	74,596.16	78,800.08	-4,203.92
Repairs and Maintenance			
General R&M	9,180.64	6,000.00	3,180.64
Total Repairs and Maintenance	9,180.64	6,000.00	3,180.64
Supplies	4,887.25	7,500.00	-2,612.75
Taxes			
Federal Income Tax	1,238.00	1,000.00	238.00
Property Tax	13,185.72	13,250.02	-64.30
Total Taxes	14,423.72	14,250.02	173.70
Telephone Expense	892.02	900.00	-7.98
Television	1,272.66	1,320.00	-47.34
Travel Expense	70.01	150.00	-79.99
Uniforms	0.00	150.00	-150.00
Utilities			
Electricity & Gas	7,938.50	7,800.00	138.50
Garbage	1,538.38	1,500.00	38.38
Water & Sewer	3,305.24	2,750.02	555.22
Total Utilities	12,782.12	12,050.02	732.10
Total Expense	159,635.88	159,135.12	500.76
Net Ordinary Income	150,240.13	143,313.88	6,926.25
Net Income	150,240.13	143,313.88	6,926.25

New and Canceled Memberships and Membership Changes: 2025

NEW MEMBERS

Date	Name
2/25/2026	Nahle, Fadel
3/6/2026	Fox, Tad
4/1/2026	McCallly, Jeff & Kali
4/29/2026	McGuire, Daniel
4/30/2026	Nelson, Tim & Kristy
4/30/2026	Steele, Leslie
5/15/2026	Peasley, Carter
6/23/2026	Aldrich, Kimberly
6/19/2026	Patterson, Jeff & Jayne
6/26/2026	Hines, Amber & Luke

CANCELLED MEMBERS

Membership	Date	Name	Membership
Individual	2/11/2026	Nash, Chris	Individual
Individual	4/1/2026	Mathis, James & Shelly	Family
Family	4/3/2026	McWhirter, Ben	Individual
Individual	5/31/2026	Bales, Nick	Individual
Family	5/31/2026	Story, Drew	Individual

MEMBERSHIP CHANGES

Date	Name	Membership	Change To
2/1/2026	Case, Allen	Individual	Medical Individual
4/21/2026	Case, Allen	Medical Ind	Individual
5/1/2026	Brian Miles	Family	Medical Family
6/10/2026	Anderson, Sharon	Individual	Social Individual
6/15/2026	Nahle, Fadel	Individual	Out of County
6/15/2026	Dalton, Bob	Individual	Lifetime Individual
6/19/2026	Summer, Carol	Social Ind.	Individual
6/26/2026	Hudson, Tyson	Family	Individual

Member Count by Member Type

Member Type	Member Count
Annual Corporate Advertising Program	9
Associates - Annual	2
Associates - Monthly	8
College	3
Employee	22
Event	1
Family - Annual	26
Family - Monthly	101
Individual - Annual	23
Individual - Monthly	49
Medical- Family	2
Medical- Individual	1
No Dues - Lifetime	3
Out of Country - Monthly	10
Out of County - Annual	1
PUBLIC	16
Promotional	3
Social - Annual Individual	1
Social - Monthly Family	2
Social - Monthly Individual	6

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