

La Grande Country Club
Board and Finance Meeting Reports

Wednesday, October 21, 2026

October Meeting

Agenda & Minutes

Meeting Agenda	Page: 1-2
Meeting Minutes	Page: 3-4

Financial Reports

Balance Sheet	Page: 5-6
Profit & Loss Statement	Page: 7-8
Budget vs. Actual: Comprehensive	Page: 9-10
Budget vs. Actual: Food & Beverage	Page: 11
Budget vs. Actual: Golf	Page: 12
Budget vs. Actual: Grounds	Page: 13
Budget vs. Actual: Membership	Page: 14

Other Reports

New & Cancelled Members	Page: 15
Member Count by Member Type	Page: 16

La Grande Country Club

Board Meeting Agenda

Wednesday, October 21, 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:

- .Lifetime Memberships:
 - Bob & Betty Funkhouser
 - Bill & Linda Whittemore
 - Pete Fallow

Policy & By-Laws Committee:

-

Tournament Committee:

-

Ladies Association Report:

-

Pro Report:

-

OLD BUSINESS

- Membership Surveys

NEW BUSINESS

- Confidentiality, HR, Conflict of Interest Agreements
- Move November Board Meeting

GM/GOLF PRO POSITION:

- Hiring Committee •
- Board Position/House Committee

Executive Session:

- Honorary lifetime membership for Stuart Smart and Tana Sanchez

Meeting Adjourned at:



La Grande Country Club

Board Meeting Minutes

Wednesday, September 16, 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 6:01 pm.

OPEN FORUM: None

APPROVAL OF MINUTES

- Guy Weishaar moved to approve the August Board meeting minutes. Don McAndie seconded the motion. All were in favor.

COMMITTEE REPORTS

Finance Committee:

- Everything looks good, including the budget and cash in the bank.
- The only issue continues to be the high merchant fees. Debit cards are not favoring us with the new convenience fee. Will look at different ways to incorporate fees into prices and registration fees.
- A monthly comparison will be provided to start working on the budget for 2027.

Greens Committee:

- Currently running on a skeleton crew.
- The member workday on October 17th will mainly focus on putting pavers on one side of the #6 tee box.
- The grounds crew will needle-tine the greens in October.

House/Social Committee:

- The committee will start meeting to discuss getting events going for the off-season, including trivia nights.
- Will try some Sunday football events in November when still open to see if they can generate member participation, and may open more Sundays afterward.
- Cross-training staff for winter is recommended to maximize staffing and membership value.

Membership Committee:

- None

Policy & By-Laws Committee:

- Will add the employee manual to the list of documents to go over.

Tournament Committee:

- The 2-Man Best Ball, GRH Scramble, and the Tiger Booster were all successful.
- Recommended continuing with the registration deadlines and early registration discount.
- Nan Putney submitted a letter stating that she had wanted to have a tournament in Ron Evans' name to honor him. It was recommended that she bring it to the tournament committee, but she did not, and it seems there was confusion about whether the tournament would occur.

- The Alan Keffer Tournament was an exception due to his employment, dedication, and continued service throughout his extensive membership.
 - However, the Club is unable to name or hold additional tournaments in honor of other members, as there are so many loved members who have passed, or will pass, and it would be unfair to pick and choose only a select few.
 - There are memorial options outlined in the policy manual for those who wish to honor their loved ones at LGCC.
- There is also the Hedden Junior Golf Fund, which may be donated to honor members.
 - The fund must remain with a minimum balance of \$25,000.

Ladies Association Report:

- The Ladies' Stagette is coming up and will be a fun-filled day.
- The ladies are continuing to submit a new Divot article every month from a different member. This month will be Kim Van Cleave.

Pro Report:

- The older air conditioner has gone out and will need a new control board, which will cost approximately \$1,200, but should last for another 4-5 years.
- The President's Cup will be canceled due to lack of interest. The Par 3 shootout will still happen as planned.
- The year will close out with Glow Ball and then the Member's Scramble.
- There are some new employees in the golf shop: Russ Clousing and Tyler Hampton. Trey will be leaving in October, and Keegan will have limited availability.
- The Corporate Membership signs are almost done and look great.
 - Due to the extreme delay, those members who wish to renew the corporate membership will be billed for a normal membership for 2027 and will have their signs carry over from 2026.
- Even though tournament numbers have been down, they have been successful.

OLD BUSINESS:

- Will continue membership to SurveyMonkey, and committees will submit membership surveys.

NEW BUSINESS:

- Stuart Smart announced his retirement from LGCC, effective December 31, 2026.
 - He submitted a well-written letter outlining his satisfaction with his role, some of his remarkable accomplishments, and his dedication to helping with the hiring process, as well as assisting with the new hire if and when needed.
 - He also requested lifetime membership status for himself and Tana Sanchez, as well as his desire to be a part of the 100-year celebration.
- The Board will form an ad-hoc committee to determine how to proceed with hiring a replacement.

Meeting adjourned at 7:10 pm

Respectfully submitted,
Katy Budlong
Secretary/Treasurer

La Grande Country Club

Balance Sheet

As of September 30, 2026

10/16/26

Accrual Basis

	Sep 30, 26	Sep 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Operational Funds			
General Account 8215	71,446.70	79,236.23	-7,789.53
Bar Account 8411	9,149.38	5,075.17	4,074.21
Petty Cash	1,780.00	1,780.00	0.00
Total Operational Funds	82,376.08	86,091.40	-3,715.32
Temporarily Restricted Funds			
Ladies Association	32,049.89	24,312.28	7,737.61
Edward Jones (Junior Golf) 0519	34,131.42	29,286.15	4,845.27
Total Temporarily Restricted Funds	66,181.31	53,598.43	12,582.88
Flourish Savings Accounts			
Flourish Savings Operational	66,845.17	0.00	66,845.17
Flourish Capital Improvements	40,964.87	0.00	40,964.87
Flourish Savings Restricted	68,316.48	131,917.44	-63,600.96
Total Flourish Savings Accounts	176,126.52	131,917.44	44,209.08
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	393,499.74	337,594.38	55,905.36
Other Current Assets			
Accounts Receivables	11,131.94	21,990.28	-10,858.34
Prepaid Property Taxes	-4,846.02	-5,727.31	881.29
Prepaid Insurance	13,523.36	11,680.00	1,843.36
Golf Shop Inventory	97,550.08	84,897.93	12,652.15
Bar Inventory	7,379.73	7,610.23	-230.50
Total Other Current Assets	124,739.09	120,451.13	4,287.96
Total Current Assets	518,238.83	458,045.51	60,193.32
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	583,860.67	566,359.56	17,501.11
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	1,047,894.68	1,072,862.57	-24,967.89
TOTAL ASSETS	1,566,133.51	1,530,908.08	35,225.43
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	22,066.56	14,198.63	7,867.93
Total Accounts Payable	22,066.56	14,198.63	7,867.93

La Grande Country Club

Balance Sheet

As of September 30, 2026

10/16/26

Accrual Basis

	Sep 30, 26	Sep 30, 25	\$ Change
Other Current Liabilities			
Unearned Annual Dues			
Unearned Annual Cart Shed Dues	2,055.00	1,485.00	570.00
Unearned Annual Dues - Other	33,960.75	26,065.50	7,895.25
Total Unearned Annual Dues	36,015.75	27,550.50	8,465.25
Deferred Income - Cart Shed #1	10,682.04	13,409.28	-2,727.24
Alan Keffer Junior Golf	211.50	0.00	211.50
Deferred Income - Cart Shed #2	43,181.26	48,363.10	-5,181.84
Golf Shop Credits	50,926.84	47,943.87	2,982.97
Gift Card Liability	38,910.65	42,729.07	-3,818.42
Event/Tourn Holding Account	6,085.70	13,731.02	-7,645.32
Payroll Liabilities	402.84	427.26	-24.42
Total Other Current Liabilities	186,416.58	194,154.10	-7,737.52
Total Current Liabilities	208,483.14	208,352.73	130.41
Long Term Liabilities			
N/P - John Deere Gator	0.00	1,261.22	-1,261.22
Total Long Term Liabilities	0.00	1,261.22	-1,261.22
Total Liabilities	208,483.14	209,613.95	-1,130.81
Equity			
Unrestricted Net Assets	1,269,750.21	1,261,123.79	8,626.42
Net Income	87,900.16	60,170.34	27,729.82
Total Equity	1,357,650.37	1,321,294.13	36,356.24
TOTAL LIABILITIES & EQUITY	1,566,133.51	1,530,908.08	35,225.43

10/16/26
Accrual Basis

La Grande Country Club

Profit & Loss Prev Year Comparison

January through September 2026

	Jan - Sep 26	Jan - Sep 25	\$ Change
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	4,800.00	10,879.00	-6,079.00
Cart Shed Dues	44,690.43	40,070.43	4,620.00
Membership Dues - Other	415,719.22	399,712.50	16,006.72
Total Membership Dues	465,209.65	450,661.93	14,547.72
OGA Handicap Dues	10,234.00	10,492.00	-258.00
Merchandise Sales	109,833.69	103,083.72	6,749.97
Green Fees			
Member Guest Greens Fees	11,595.00	13,415.00	-1,820.00
Non-Member Greens Fees	5,305.00	7,440.00	-2,135.00
Total Green Fees	16,900.00	20,855.00	-3,955.00
Cart Rental	5,580.50	8,079.00	-2,498.50
Bar Drinks Revenue	121,841.70	136,024.37	-14,182.67
Food Service Revenue	15,652.31	17,686.73	-2,034.42
Event Rental	1,596.00	856.40	739.60
Tournament Income			
Tournament Course Buy	16,630.00	15,985.00	645.00
Tournament Income - Other	43,158.03	32,800.55	10,357.48
Total Tournament Income	59,788.03	48,785.55	11,002.48
Refunds & Dividends	49.82	1,233.31	-1,183.49
Discounts	1,124.93	979.47	145.46
Interest Income	3,079.65	3,772.79	-693.14
Ladies Association Income	29,441.00	16,472.28	12,968.72
Other Income	0.00	2,160.00	-2,160.00
Total Income	840,331.28	821,142.55	19,188.73
Cost of Goods Sold			
Bar COGS			
Food Purchases	11,088.53	13,308.02	-2,219.49
Beer & Wine Purchases	27,720.11	31,638.77	-3,918.66
Liquor Purchases	9,080.30	10,617.46	-1,537.16
Other Beverages	6,144.24	4,699.75	1,444.49
Total Bar COGS	54,033.18	60,264.00	-6,230.82
Merchandise & Freight COGS	77,371.11	72,158.00	5,213.11
Tournament COGS	43,307.82	32,531.76	10,776.06
Total COGS	174,712.11	164,953.76	9,758.35
Gross Profit	665,619.17	656,188.79	9,430.38
Expense			
Ladies Purchases			
Club Improvements	0.00	8,920.00	-8,920.00
Crab	8,115.24	0.00	8,115.24
Donations	2,200.00	652.00	1,548.00
Luncheons	1,256.61	1,233.54	23.07
Easter	808.37	1,611.99	-803.62
Events	4,054.40	3,970.84	83.56
Gifts	0.00	49.00	-49.00
Staggette	0.00	75.00	-75.00
T-Bird 9 Hole Invitational	2,485.51	1,576.99	908.52
Total Ladies Purchases	18,920.13	18,089.36	830.77

10/16/26
Accrual Basis

La Grande Country Club

Profit & Loss Prev Year Comparison

January through September 2026

	Jan - Sep 26	Jan - Sep 25	\$ Change
Advertising and Promotion	2,280.07	4,682.50	-2,402.43
Bank Service Charges	787.00	794.00	-7.00
Cash Variance	-270.23	-103.73	-166.50
Chemicals & Fertilizers	21,892.78	19,717.12	2,175.66
Club Food Expense	2,505.53	698.55	1,806.98
Computer and Internet Expenses	2,180.60	8,302.84	-6,122.24
Dues, Subscriptions & Education	13,937.09	11,736.06	2,201.03
Gas, Diesel & Oil	11,438.84	7,354.40	4,084.44
Improvements	153.64	4,218.90	-4,065.26
Insurance Expense	32,406.53	27,769.06	4,637.47
Lease Expense	1,469.63	1,667.05	-197.42
Merchant Fees			
Credit Card Convenience Fee	-187.21	0.00	-187.21
Merchant Fees - Other	10,170.48	8,895.00	1,275.48
Total Merchant Fees	9,983.27	8,895.00	1,088.27
OGA Handicap Dues Bill	10,127.00	10,332.00	-205.00
Office Supplies	6,696.11	8,252.70	-1,556.59
Payroll Expenses			
Wages	302,896.74	303,113.11	-216.37
Payroll Tax Expense	27,120.99	34,636.56	-7,515.57
Payroll Expenses - Other	1,240.00	855.00	385.00
Total Payroll Expenses	331,257.73	338,604.67	-7,346.94
PGA Tournament Entry Fees	125.00	130.00	-5.00
Rent Expense	0.00	684.43	-684.43
Repairs and Maintenance			
General R&M	15,968.43	14,595.66	1,372.77
Equipment R&M	17,008.27	10,797.15	6,211.12
Irrigation R&M	3,164.71	16,630.11	-13,465.40
Tree Repair & Maintenance	0.00	1,074.02	-1,074.02
Total Repairs and Maintenance	36,141.41	43,096.94	-6,955.53
Sand, Seed & Sod	3,614.45	6,580.38	-2,965.93
Small Tools & Equipment	1,045.96	0.00	1,045.96
Supplies	15,283.80	20,965.25	-5,681.45
Taxes			
Federal Income Tax	1,728.00	1,578.00	150.00
Property Tax	19,778.58	19,187.64	590.94
Total Taxes	21,506.58	20,765.64	740.94
Telephone Expense	892.02	1,339.17	-447.15
Television	2,374.66	1,861.81	512.85
Travel Expense	470.36	780.08	-309.72
Uniforms	0.00	331.66	-331.66
Utilities			
Electricity & Gas	23,442.25	22,207.08	1,235.17
Garbage	2,318.54	2,227.50	91.04
Water & Sewer	4,738.26	4,038.03	700.23
Total Utilities	30,499.05	28,472.61	2,026.44
Total Expense	577,719.01	596,018.45	-18,299.44
Net Ordinary Income	87,900.16	60,170.34	27,729.82
Net Income	87,900.16	60,170.34	27,729.82

La Grande Country Club

Profit & Loss Budget vs. Actual

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	4,800.00	2,000.00	2,800.00
Cart Shed Dues	44,690.43	43,425.00	1,265.43
Membership Dues - Other	415,719.22	404,023.50	11,695.72
Total Membership Dues	465,209.65	449,448.50	15,761.15
OGA Handicap Dues	10,234.00	10,248.00	-14.00
Merchandise Sales	109,833.69	96,000.00	13,833.69
Green Fees			
Member Guest Greens Fees	11,595.00	15,000.00	-3,405.00
Non-Member Greens Fees	5,305.00	10,000.00	-4,695.00
Total Green Fees	16,900.00	25,000.00	-8,100.00
Cart Rental	5,580.50	9,000.00	-3,419.50
Bar Drinks Revenue	121,841.70	123,250.00	-1,408.30
Food Service Revenue	15,652.31	17,850.00	-2,197.69
Event Rental	1,596.00	900.00	696.00
Tournament Income			
Tournament Course Buy	16,630.00	16,000.00	630.00
Tournament Income - Other	43,158.03	40,000.00	3,158.03
Total Tournament Income	59,788.03	56,000.00	3,788.03
Refunds & Dividends	49.82	1,125.00	-1,075.18
Farm Lease Revenue	0.00	0.00	0.00
Discounts	1,124.93	1,785.00	-660.07
Interest Income	3,079.65	3,600.00	-520.35
Total Income	810,890.28	794,206.50	16,683.78
Cost of Goods Sold			
Bar COGS			
Food Purchases	11,088.53	13,600.00	-2,511.47
Beer & Wine Purchases	27,720.11	33,150.00	-5,429.89
Liquor Purchases	9,080.30	11,050.00	-1,969.70
Other Beverages	6,144.24	5,950.00	194.24
Total Bar COGS	54,033.18	63,750.00	-9,716.82
Merchandise & Freight COGS	77,371.11	82,800.02	-5,428.91
Tournament COGS	43,307.82	35,000.00	8,307.82
Total COGS	174,712.11	181,550.02	-6,837.91
Gross Profit	636,178.17	612,656.48	23,521.69
Expense			
Advertising and Promotion	2,280.07	5,000.00	-2,719.93
Bank Service Charges	787.00	900.00	-113.00
Cash Variance	-270.23		
Chemicals & Fertilizers	21,892.78	23,000.00	-1,107.22
Club Activities Expenses	0.00	900.00	-900.00
Club Food Expense	2,505.53	2,250.00	255.53
Computer and Internet Expenses	2,180.60	1,499.99	680.61
Dues, Subscriptions & Education	13,937.09	12,250.00	1,687.09
Gas, Diesel & Oil	11,438.84	8,624.98	2,813.86
Improvements	153.64	500.00	-346.36
Insurance Expense	32,406.53	31,500.00	906.53
Lease Expense	1,469.63	1,935.00	-465.37

3:18 PM

10/16/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Merchant Fees			
Credit Card Convenience Fee	-187.21		
Merchant Fees - Other	10,170.48	9,400.00	770.48
Total Merchant Fees	9,983.27	9,400.00	583.27
Music Expense	0.00	500.00	-500.00
OGA Handicap Dues Bill	10,127.00	10,000.00	127.00
Office Supplies	6,696.11	6,690.00	6.11
Payroll Expenses			
Wages	302,896.74	332,900.03	-30,003.29
Payroll Tax Expense	27,120.99	33,290.03	-6,169.04
Payroll Expenses - Other	1,240.00	1,050.02	189.98
Total Payroll Expenses	331,257.73	367,240.08	-35,982.35
PGA Tournament Entry Fees	125.00	200.00	-75.00
Rent Expense	0.00	1,200.01	-1,200.01
Repairs and Maintenance			
General R&M	15,968.43	16,825.01	-856.58
Equipment R&M	17,008.27	12,750.00	4,258.27
Irrigation R&M	3,164.71	10,800.00	-7,635.29
Tree Repair & Maintenance	0.00	5,000.00	-5,000.00
Total Repairs and Maintenance	36,141.41	45,375.01	-9,233.60
Sand, Seed & Sod	3,614.45	6,300.01	-2,685.56
Small Tools & Equipment	1,045.96	1,800.02	-754.06
Supplies	15,283.80	25,650.00	-10,366.20
Taxes			
Federal Income Tax	1,728.00	1,500.00	228.00
Property Tax	19,778.58	19,875.01	-96.43
Total Taxes	21,506.58	21,375.01	131.57
Telephone Expense	892.02	1,350.00	-457.98
Television	2,374.66	1,980.00	394.66
Travel Expense	470.36	1,560.00	-1,089.64
Uniforms	0.00	1,150.00	-1,150.00
Utilities			
Electricity & Gas	23,442.25	24,025.00	-582.75
Garbage	2,318.54	2,250.00	68.54
Water & Sewer	4,738.26	4,125.01	613.25
Total Utilities	30,499.05	30,400.01	99.04
Total Expense	558,798.88	620,530.12	-61,731.24
Net Ordinary Income	77,379.29	-7,873.64	85,252.93
Net Income	<u>77,379.29</u>	<u>-7,873.64</u>	<u>85,252.93</u>

3:19 PM

10/16/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Food & Beverage

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Bar Drinks Revenue	121,841.70	123,250.00	-1,408.30
Food Service Revenue	15,652.31	17,850.00	-2,197.69
Event Rental	1,596.00	900.00	696.00
Total Income	139,090.01	142,000.00	-2,909.99
Cost of Goods Sold			
Bar COGS			
Food Purchases	11,088.53	13,600.00	-2,511.47
Beer & Wine Purchases	27,720.11	33,150.00	-5,429.89
Liquor Purchases	9,080.30	11,050.00	-1,969.70
Other Beverages	6,144.24	5,950.00	194.24
Total Bar COGS	54,033.18	63,750.00	-9,716.82
Total COGS	54,033.18	63,750.00	-9,716.82
Gross Profit	85,056.83	78,250.00	6,806.83
Expense			
Cash Variance	-161.12		
Dues, Subscriptions & Education	0.00	400.00	-400.00
Merchant Fees	2,267.12	2,550.00	-282.88
Office Supplies	254.52	255.00	-0.48
Payroll Expenses			
Wages	47,468.30	50,400.00	-2,931.70
Payroll Tax Expense	4,203.06	5,040.00	-836.94
Payroll Expenses - Other	0.00		
Total Payroll Expenses	51,671.36	55,440.00	-3,768.64
Repairs and Maintenance			
General R&M	394.95	975.01	-580.06
Total Repairs and Maintenance	394.95	975.01	-580.06
Supplies	5,925.59	4,250.00	1,675.59
Uniforms	0.00	212.50	-212.50
Total Expense	60,352.42	64,082.51	-3,730.09
Net Ordinary Income	24,704.41	14,167.49	10,536.92
Net Income	24,704.41	14,167.49	10,536.92

3:19 PM

10/16/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Golf

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
OGA Handicap Dues	10,234.00	10,248.00	-14.00
Merchandise Sales	109,833.69	96,000.00	13,833.69
Green Fees			
Member Guest Greens Fees	11,595.00	15,000.00	-3,405.00
Non-Member Greens Fees	5,305.00	10,000.00	-4,695.00
Total Green Fees	16,900.00	25,000.00	-8,100.00
Cart Rental	5,580.50	9,000.00	-3,419.50
Tournament Income			
Tournament Course Buy	16,630.00	16,000.00	630.00
Tournament Income - Other	43,158.03	40,000.00	3,158.03
Total Tournament Income	59,788.03	56,000.00	3,788.03
Discounts	1,085.53	1,785.00	-699.47
Total Income	203,421.75	198,033.00	5,388.75
Cost of Goods Sold			
Merchandise & Freight COGS	77,371.11	82,800.02	-5,428.91
Tournament COGS	43,307.82	35,000.00	8,307.82
Total COGS	120,678.93	117,800.02	2,878.91
Gross Profit	82,742.82	80,232.98	2,509.84
Expense			
Advertising and Promotion	1,452.46	3,500.00	-2,047.54
Dues, Subscriptions & Education	1,248.99	1,350.00	-101.01
Merchant Fees	1,209.99	900.00	309.99
OGA Handicap Dues Bill	10,127.00	10,000.00	127.00
Office Supplies	75.45	1,080.00	-1,004.55
Payroll Expenses			
Wages	33,934.39	36,000.00	-2,065.61
Payroll Tax Expense	3,114.60	3,600.00	-485.40
Payroll Expenses - Other	0.00		
Total Payroll Expenses	37,048.99	39,600.00	-2,551.01
PGA Tournament Entry Fees	125.00	200.00	-75.00
Repairs and Maintenance			
General R&M	979.65	900.00	79.65
Total Repairs and Maintenance	979.65	900.00	79.65
Supplies	595.20	2,700.00	-2,104.80
Travel Expense	0.00	360.00	-360.00
Uniforms	0.00	187.50	-187.50
Total Expense	52,862.73	60,777.50	-7,914.77
Net Ordinary Income	29,880.09	19,455.48	10,424.61
Net Income	29,880.09	19,455.48	10,424.61

3:20 PM

10/16/26

Accrual Basis

La Grande Country Club

Profit & Loss Budget vs. Actual_Grounds

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Expense			
Chemicals & Fertilizers	21,892.78	23,000.00	-1,107.22
Dues, Subscriptions & Education	3,034.50	3,750.00	-715.50
Gas, Diesel & Oil	11,438.84	8,624.98	2,813.86
Improvements	153.64	500.00	-346.36
Office Supplies	47.89	255.00	-207.11
Payroll Expenses			
Wages	117,860.38	140,000.02	-22,139.64
Payroll Tax Expense	10,962.07	14,000.02	-3,037.95
Payroll Expenses - Other	0.00		
Total Payroll Expenses	128,822.45	154,000.04	-25,177.59
Rent Expense	0.00	1,200.01	-1,200.01
Repairs and Maintenance			
General R&M	2,033.21	5,950.00	-3,916.79
Equipment R&M	16,423.27	12,750.00	3,673.27
Irrigation R&M	3,164.71	10,800.00	-7,635.29
Tree Repair & Maintenance	0.00	5,000.00	-5,000.00
Total Repairs and Maintenance	21,621.19	34,500.00	-12,878.81
Sand, Seed & Sod	3,614.45	6,300.01	-2,685.56
Small Tools & Equipment	1,045.96	1,800.02	-754.06
Supplies	1,629.75	5,950.00	-4,320.25
Travel Expense	400.35	900.00	-499.65
Uniforms	0.00	450.00	-450.00
Utilities			
Electricity & Gas	10,983.60	12,325.00	-1,341.40
Total Utilities	10,983.60	12,325.00	-1,341.40
Total Expense	204,685.40	253,555.06	-48,869.66
Net Ordinary Income	-204,685.40	-253,555.06	48,869.66
Net Income	-204,685.40	-253,555.06	48,869.66

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

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Membership Dues			
Initiation Fee	4,800.00	2,000.00	2,800.00
Cart Shed Dues	44,690.43	43,425.00	1,265.43
Membership Dues - Other	415,719.22	404,023.50	11,695.72
Total Membership Dues	465,209.65	449,448.50	15,761.15
Refunds & Dividends	49.82	1,125.00	-1,075.18
Farm Lease Revenue	0.00	0.00	0.00
Discounts	39.40	0.00	39.40
Interest Income	3,079.65	3,600.00	-520.35
Total Income	468,378.52	454,173.50	14,205.02
Gross Profit	468,378.52	454,173.50	14,205.02
Expense			
Advertising and Promotion	827.61	1,500.00	-672.39
Bank Service Charges	787.00	900.00	-113.00
Cash Variance	-109.11		
Club Activities Expenses	0.00	900.00	-900.00
Club Food Expense	2,505.53	2,250.00	255.53
Computer and Internet Expenses	2,180.60	1,499.99	680.61
Dues, Subscriptions & Education	9,653.60	6,750.00	2,903.60
Insurance Expense	32,406.53	31,500.00	906.53
Lease Expense	1,469.63	1,935.00	-465.37
Merchant Fees			
Credit Card Convenience Fee	-187.21		
Merchant Fees - Other	6,693.37	5,950.00	743.37
Total Merchant Fees	6,506.16	5,950.00	556.16
Music Expense	0.00	500.00	-500.00
Office Supplies	6,318.25	5,100.00	1,218.25
Payroll Expenses			
Wages	103,633.67	106,500.01	-2,866.34
Payroll Tax Expense	8,841.26	10,650.01	-1,808.75
Payroll Expenses - Other	1,240.00	1,050.02	189.98
Total Payroll Expenses	113,714.93	118,200.04	-4,485.11
Repairs and Maintenance			
General R&M	12,560.62	9,000.00	3,560.62
Equipment R&M	585.00		
Total Repairs and Maintenance	13,145.62	9,000.00	4,145.62
Supplies	7,133.26	12,750.00	-5,616.74
Taxes			
Federal Income Tax	1,728.00	1,500.00	228.00
Property Tax	19,778.58	19,875.01	-96.43
Total Taxes	21,506.58	21,375.01	131.57
Telephone Expense	892.02	1,350.00	-457.98
Television	2,374.66	1,980.00	394.66
Travel Expense	70.01	300.00	-229.99
Uniforms	0.00	300.00	-300.00
Utilities			
Electricity & Gas	12,458.65	11,700.00	758.65
Garbage	2,318.54	2,250.00	68.54
Water & Sewer	4,738.26	4,125.01	613.25
Total Utilities	19,515.45	18,075.01	1,440.44
Total Expense	240,898.33	242,115.05	-1,216.72
Net Ordinary Income	227,480.19	212,058.45	15,421.74
Net Income	227,480.19	212,058.45	15,421.74

15

CANCELLED MEMBERS

MEMBERSHIP CHANGES

Date	Name	Membership	Date	Name	Membership	Date	Name	Membership	Change To
2/25/2026	Nahle, Fadel	Individual	2/11/2026	Nash, Chris	Individual	2/1/2026	Case, Allen	Individual	Medical Individual
3/6/2026	Fox, Tad	Individual	4/1/2026	Mathis, James & Shelly	Family	4/21/2026	Case, Allen	Medical Ind	Individual
4/1/2026	McNally, Jeff & Kali	Family	4/3/2026	McWhirter, Ben	Individual	5/1/2026	Brian Miles	Family	Medical Family
4/29/2026	McGuire, Daniel	Individual	5/31/2026	Bales, Nick	Individual	6/10/2026	Anderson, Sharon	Individual	Social Individual
4/30/2026	Nelson, Tim & Kristy	Family	5/31/2026	Story, Drew	Individual	6/15/2026	Nahle, Fadel	Individual	Out of County
4/30/2026	Steele, Leslie	Out-of-County	8/1/2026	Hernandez, Justin	Individual	6/15/2026	Dalton, Bob	Individual	Lifetime Individual
5/15/2026	Peasley, Carter	Associate	8/31/2026	Bolles, Doug	Individual	6/19/2026	Summer, Carol	Social Ind.	Individual
6/23/2026	Aldrich, Kimberly	Individual	8/31/2026	Johnston, Jacob & Jordan	Family	6/26/2026	Hudson, Tyson	Family	Individual
6/19/2026	Patterson, Jeff & Jayne	Family	9/30/2026	Davidson, Margaret	Medical Ind.	8/1/2026	May, Brendan	Family	Individual
6/26/2026	Hines, Amber & Luke	Family							
8/3/2026	Gorham, Daren & Michelle	Family							
8/12/2026	Adams, Ryan & Bradley, Haley	Associate							
8/17/2026	James, Tim	Individual							
9/19/2026	Schacher, Kalin	Individual							

MEMBERSHIP COUNT BY MEMBER TYPE

MEMBERSHIP	AUGUST
Associate	11
Individual	73
Family	123
Corporate	9
FULL GOLF	216
Out of County	11
Life-Golf Member	2
PARTIAL GOLF	13
TOTAL GOLF MEMBERS	229
Social Individual	7
Social Family	2
Medical Individual	0
Medical Family	2
SOCIAL	11
No Dues-Lifetime	3
NON-PAYING	3
COLLEGE-NON VOTING	3
TOTAL MEMBERS	246
Date Collected	Friday, October 16, 2026