

South Bay Community Association
Income & Expense Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Assessments Oper/Reserve				
4001 · Member Assessments - Regular	764,389.56	755,115.00	9,274.56	101.23%
4002 · Associate Member Fees	15,000.00	9,000.00	6,000.00	166.67%
4004 · Interest & Fees	433.82	1,100.00	-666.18	39.44%
Total 4000 · Assessments Oper/Reserve	779,823.38	765,215.00	14,608.38	101.91%
4100 · Facility Use Revenue				
4110 · Other Facility Rental Income				
4112 · Food & Beverage Fees	3,617.50	1,600.00	2,017.50	226.09%
4113 · Equipment Fees	1,886.40	200.00	1,686.40	943.2%
4114 · Ticket Sales Admin Fees	0.00	0.00	0.00	0.0%
4115 · Meeting Room Set-Up Fees	0.00	250.00	-250.00	0.0%
4116 · After Hours Facility Fees	3,232.75	1,150.00	2,082.75	281.11%
4117 · After Hours Staffing Fees	2,715.84	1,500.00	1,215.84	181.06%
4110 · Other Facility Rental Income - Other	47.84			
Total 4110 · Other Facility Rental Income	11,500.33	4,700.00	6,800.33	244.69%
4120 · Member				
4120.1 · Lounge Food & Beverage Revenue	15,742.30	41,600.00	-25,857.70	37.84%
4121 · AAC Revenue - Special Event	17,920.01	4,500.00	13,420.01	398.22%
4122 · Facility Rental Revenue	250.00			
Total 4120 · Member	33,912.31	46,100.00	-12,187.69	73.56%
4130 · Non Member				
4131 · Meeting Space Rental Fees				
4131.1 · PLCG Discount	-3,078.86			
4131.2 · Non-Profit Rental Discount	-2,222.60			
4131 · Meeting Space Rental Fees - Other	6,295.25	12,200.00	-5,904.75	51.6%
Total 4131 · Meeting Space Rental Fees	993.79	12,200.00	-11,206.21	8.15%
4132 · Outside Rental & Non-Profits	7,500.00	0.00	7,500.00	100.0%
Total 4130 · Non Member	8,493.79	12,200.00	-3,706.21	69.62%
4100 · Facility Use Revenue - Other	1,650.00			
Total 4100 · Facility Use Revenue	55,556.43	63,000.00	-7,443.57	88.19%
4150 · Administrative & User Fees				
4151 · Member Fees	6,950.00	5,500.00	1,450.00	126.36%
4152 · Non Member Fees	0.00	334.59	-334.59	0.0%
4153 · Reimbursed fees	2,287.68			
4150 · Administrative & User Fees - Other	210.00			
Total 4150 · Administrative & User Fees	9,447.68	5,834.59	3,613.09	161.93%
4200 · Other Income				
4201 · Interest Income	1,009.95	165.00	844.95	612.09%
4203 · Capital Contributions - PLA	4,244.75	0.00	4,244.75	100.0%
4204 · Club Services	818.10	0.00	818.10	100.0%
Total 4200 · Other Income	6,072.80	165.00	5,907.80	3,680.49%
4250 · Interest Income - Operations				
4251 · Reg Interest Income	1,327.01	165.00	1,162.01	804.25%
Total 4250 · Interest Income - Operations	1,327.01	165.00	1,162.01	804.25%
Total Revenue	852,227.30	834,379.59	17,847.71	102.14%
Gross Profit	852,227.30	834,379.59	17,847.71	102.14%
Expense				
6001 · Business Licenses and Permits	4,572.00	6,300.00	-1,728.00	72.57%
6002 · Computer and Internet Expenses	0.00	212.00	-212.00	0.0%
6003 · Copier Lease	5,358.95	4,897.40	461.55	109.42%
6004 · Printing and Reproduction	3,899.61	3,240.00	659.61	120.36%
6005 · Permits and Fees	1,079.40			
6020 · Dues and Subscriptions				
6021 · CAI	300.00	275.00	25.00	109.09%
6022 · QuickBooks Payroll Services	3,166.98	787.50	2,379.48	402.16%
6023 · Port Ludlow Voice	3,300.00	3,300.00	0.00	100.0%
6024 · Internet Programs	2,562.09	2,171.59	390.50	117.98%
6025 · Newspapers	842.10	1,340.79	-498.69	62.81%
Total 6020 · Dues and Subscriptions	10,171.17	7,874.88	2,296.29	129.16%
6030 · Bank Charges	1,315.67	165.00	1,150.67	797.38%
6031 · Interest Expense	0.00	0.00	0.00	0.0%
6032 · Bad Debt	0.00	0.00	0.00	0.0%
6050 · Insurance Expense				
6051 · Commercial Package	31,197.00	32,900.00	-1,703.00	94.82%
6052 · Professional Liability	7,235.00	6,695.00	540.00	108.07%
6053 · Paid Instructor GL Coverage	4,584.25	1,500.00	3,084.25	305.62%
Total 6050 · Insurance Expense	43,016.25	41,095.00	1,921.25	104.68%
6060 · Professional Fees				
6061 · Club Mgmt. Software	5,209.54	4,985.20	224.34	104.5%
6064 · IT Support	206.25	350.00	-143.75	58.93%
6065 · Accountant Fees	6,280.00	16,000.00	-9,720.00	39.25%
6067 · Legal Fees	8,707.50	11,000.00	-2,292.50	79.16%
6068 · Reserve Study	0.00	0.00	0.00	0.0%
6070 · SBCA Event Speakers	0.00	1,375.00	-1,375.00	0.0%
6060 · Professional Fees - Other	31.00			
Total 6060 · Professional Fees	20,434.29	33,710.20	-13,275.91	60.62%
6080 · Meals and Entertainment	589.00	750.00	-161.00	78.53%
6081 · Travel Expense	284.29	100.00	184.29	284.29%
6099 · Miscellaneous Expenses	15.69			
6100 · Repairs and Maintenance				
6101 · Pool				
6102 · Pool Maintenance				

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6103 · R&M Pool - Other	863.11			
6104 · Equipment Repair	0.00	2,266.00	-2,266.00	0.0%
6105 · Ecolab Pool PM Service	0.00	0.00	0.00	0.0%
6102 · Pool Maintenance - Other	1,630.03			
Total 6102 · Pool Maintenance	2,493.14	2,266.00	227.14	110.02%
6106 · Pool Supplies				
6107 · Testing and Maint. Equip.	137.89	385.00	-247.11	35.82%
6108 · Pool Chemicals	5,730.39	5,665.00	65.39	101.15%
Total 6106 · Pool Supplies	5,868.28	6,050.00	-181.72	97.0%
Total 6101 · Pool	8,361.42	8,316.00	45.42	100.55%
6109 · R&M - Special Project	8,443.37	7,500.00	943.37	112.58%
6110 · Contract Maintenance				
6111 · Network - IT Service Contract	8,788.80	9,199.96	-411.16	95.53%
6113 · Backflow Testing	0.00	200.00	-200.00	0.0%
6114 · Tight-Line Cleanout	0.00	2,300.00	-2,300.00	0.0%
6115 · Fitness Equip Service Contract	897.35	1,632.00	-734.65	54.99%
6116 · Snow Removal	0.00	1,000.00	-1,000.00	0.0%
6117 · Fire Extenguisher Service	213.24	250.00	-36.76	85.3%
6118 · Gutter & Window Cleaning Serv.	4,512.99	7,145.00	-2,632.01	63.16%
6119 · HVAC PM Service	2,894.02	2,884.00	10.02	100.35%
6120 · Mat Service	1,433.30	1,380.00	53.30	103.86%
6121 · Alarm Monitoring	726.60	600.00	126.60	121.1%
6122 · Pest Control	431.64	1,346.40	-914.76	32.06%
Total 6110 · Contract Maintenance	19,897.94	27,937.36	-8,039.42	71.22%
6123 · Tools	70.85	100.00	-29.15	70.85%
6124 · Maint. Materials	0.00	150.00	-150.00	0.0%
6125 · Computer & Network	0.00	500.00	-500.00	0.0%
6126 · Building Maintenance				
6127 · Kitchen	49.08	550.00	-500.92	8.92%
6126 · Building Maintenance - Other	4,068.87	5,098.50	-1,029.63	79.81%
Total 6126 · Building Maintenance	4,117.95	5,648.50	-1,530.55	72.9%
6128 · Equipment Maintenance				
6129 · Equipment - General Maint.	324.37	550.00	-225.63	58.98%
6130 · Safety-Security Equipment	0.00	300.00	-300.00	0.0%
6132 · Fitness Center Equipment	1,833.71	900.00	933.71	203.75%
Total 6128 · Equipment Maintenance	2,158.08	1,750.00	408.08	123.32%
6134 · Landscaping and Grounds Mainten				
6136 · Landscape - Other (S. Bay Lane)	0.00	3,000.00	-3,000.00	0.0%
6137 · Trails	1,000.00	1,000.00	0.00	100.0%
6138 · Landscaping Special Projects	6,169.61	5,000.00	1,169.61	123.39%
6139 · Landscaping & Grounds Repairs	0.00	1,854.00	-1,854.00	0.0%
6140 · Landscaping Monthly Service	20,318.41	20,265.30	53.11	100.26%
Total 6134 · Landscaping and Grounds Mainten	27,488.02	31,119.30	-3,631.28	88.33%
6143 · Tennis Court Maintenance				
6144 · Landscape Maintenance	0.00	0.00	0.00	0.0%
6145 · Tennis Court R&M	0.00	0.00	0.00	0.0%
6146 · Supplies & Equipment	0.00	0.00	0.00	0.0%
6147 · Annual Pressure Washing	0.00	0.00	0.00	0.0%
Total 6143 · Tennis Court Maintenance	0.00	0.00	0.00	0.0%
6100 · Repairs and Maintenance - Other	34.91			
Total 6100 · Repairs and Maintenance	70,572.54	83,021.16	-12,448.62	85.01%
6149 · Contingency - Emerg. Repairs	365.49	3,000.00	-2,634.51	12.18%
6200 · Supplies				
6202 · Building Supplies				
6203 · First Aid Supplies	837.55	618.00	219.55	135.53%
6202 · Building Supplies - Other	4,036.77	2,549.25	1,487.52	158.35%
Total 6202 · Building Supplies	4,874.32	3,167.25	1,707.07	153.9%
6204 · Event Supplies				
6205 · Linens	19.34	250.00	-230.66	7.74%
6204 · Event Supplies - Other	1,916.49	1,380.00	536.49	138.88%
Total 6204 · Event Supplies	1,935.83	1,630.00	305.83	118.76%
6206 · Fuel for Equipment	278.11	300.00	-21.89	92.7%
6207 · Janitorial Supplies				
6208 · Cleaning Tools & Supplies	98.25	621.00	-522.75	15.82%
6209 · Cleaning Chemicals	2,594.45	1,992.38	602.07	130.22%
6207 · Janitorial Supplies - Other	1,091.40			
Total 6207 · Janitorial Supplies	3,784.10	2,613.38	1,170.72	144.8%
6210 · Kitchen and Bath Supplies				
6211 · Soaps, Shampoo, Lotion	743.60	569.25	174.35	130.63%
6212 · Kitchen Paper Supplies	258.85	287.00	-28.15	90.19%
6213 · Bathroom Paper Goods	2,698.30	1,443.75	1,254.55	186.9%
Total 6210 · Kitchen and Bath Supplies	3,700.75	2,300.00	1,400.75	160.9%
6214 · Member Consumables				
6215 · Annual Meeting	3,625.00	3,000.00	625.00	120.83%
6216 · Member Socials	0.00	1,200.00	-1,200.00	0.0%
6217 · AAC - Special Events Expense	15,813.30	4,590.00	11,223.30	344.52%
6218 · F&B				
6219 · F&B - Consumable Bay Club Ops	3,184.37	3,984.75	-800.38	79.91%
6219.1 · Lounge - Garnish & Mixers	168.25	916.67	-748.42	18.35%
6219.2 · Lounge - Beverage Expense	9,614.05	12,657.28	-3,043.23	75.96%
6219.3 · Lounge Food Expense	4,350.00	5,860.37	-1,510.37	74.23%
6220 · Supplies	2,421.30	2,277.00	144.30	106.34%
6218 · F&B - Other	312.81			
Total 6218 · F&B	20,050.78	25,696.07	-5,645.29	78.03%

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Total 6214 · Member Consumables	39,489.08	34,486.07	5,003.01	114.51%
6221 · Office Supplies	945.60	4,031.87	-3,086.27	23.45%
6222 · Postage	869.01	3,750.00	-2,880.99	23.17%
6200 · Supplies - Other	22.13			
Total 6200 · Supplies	55,898.93	52,278.57	3,620.36	106.93%
6300 · Payroll Expenses Wages				
6301 · Salary				
6301.1 · F&B	9,258.04	18,648.69	-9,390.65	49.64%
6301 · Salary - Other	292,088.75	286,065.23	6,023.52	102.11%
Total 6301 · Salary	301,346.79	304,713.92	-3,367.13	98.9%
6310 · Emp Bonus / Merit				
6312 · Bonus	4,500.00			
Total 6310 · Emp Bonus / Merit	4,500.00			
6300 · Payroll Expenses Wages - Other	0.00			
Total 6300 · Payroll Expenses Wages	305,846.79	304,713.92	1,132.87	100.37%
6320 · Employee Benefit Expense				
6321 · Health Insurance				
6322 · Health Insurance Reimbursement	-5,074.51	-4,648.64	-425.87	109.16%
6321 · Health Insurance - Other	39,052.25	28,119.93	10,932.32	138.88%
Total 6321 · Health Insurance	33,977.74	23,471.29	10,506.45	144.76%
Total 6320 · Employee Benefit Expense	33,977.74	23,471.29	10,506.45	144.76%
6330 · Payroll Tax Expense				
6331 · Social Security Company Paid	18,647.87	21,042.59	-2,394.72	88.62%
6332 · Medicare Company Paid	4,361.21	4,418.35	-57.14	98.71%
6333 · Federal Unemployment	519.14	1,310.27	-791.13	39.62%
6334 · State Unemployment	2,923.84	4,377.37	-1,453.53	66.79%
6335 · WA - Paid Fam Leave Co.	1,792.17	1,614.99	177.18	110.97%
6337 · Labor & Industry	1,762.91	1,551.89	211.02	113.6%
6330 · Payroll Tax Expense - Other	518.99			
Total 6330 · Payroll Tax Expense	30,526.13	34,315.46	-3,789.33	88.96%
6340 · Accrued Payroll Expense	0.00	0.00	0.00	0.0%
6360 · Employee & Hiring Expenses				
6361 · Uniforms & Name Badges	161.59	50.00	111.59	323.18%
6362 · Screening Expense	183.46	550.00	-366.54	33.36%
6363 · Advertising	338.98	1,375.00	-1,036.02	24.65%
6360 · Employee & Hiring Expenses - Other	313.36			
Total 6360 · Employee & Hiring Expenses	997.39	1,975.00	-977.61	50.5%
6370 · Employee Education	0.00	750.00	-750.00	0.0%
6371 · Continuing Education	1,104.00	500.00	604.00	220.8%
6600 · Utilities				
6601 · Internet Expense	1,481.20	1,256.64	224.56	117.87%
6602 · Cable	1,481.29	1,256.64	224.65	117.88%
6604 · Electricity				
6605 · Elec. kWh Consumed	39,556.86	38,135.00	1,421.86	103.73%
6606 · Base Charge	1,189.15	1,144.00	45.15	103.95%
6607 · Demand Charge	7,682.59	6,613.52	1,069.07	116.17%
Total 6604 · Electricity	48,428.60	45,892.52	2,536.08	105.53%
6608 · Garbage	2,405.46	2,310.00	95.46	104.13%
6609 · Propane	2,007.65	1,751.00	256.65	114.66%
6611 · Telephone	4,523.21	4,656.30	-133.09	97.14%
6612 · Sewer & Water				
6112.1 · Base Rate & Surcharge	1,866.56	1,540.00	326.56	121.21%
6610 · Sewer	3,296.80	2,085.20	1,211.60	158.11%
6613 · Water	1,540.82	4,421.30	-2,880.48	34.85%
Total 6612 · Sewer & Water	6,704.18	8,046.50	-1,342.32	83.32%
Total 6600 · Utilities	67,031.59	65,169.60	1,861.99	102.86%
6800 · Taxes				
6804 · Property Taxes	23.50	23.50	0.00	100.0%
Total 6800 · Taxes	23.50	23.50	0.00	100.0%
6950 · Capital Improvement / Maint.	0.00	0.00	0.00	0.0%
6951 · Monthly Reserve Account Payment				
6953 · Budgeted Mo. Contribution	124,868.34	124,868.34	0.00	100.0%
6954 · Capital Contribution Fees	0.00	0.00	0.00	0.0%
Total 6951 · Monthly Reserve Account Payment	124,868.34	124,868.34	0.00	100.0%
6966 · Bank Service Charges	65.99			
Total Expense	782,014.75	792,431.32	-10,416.57	98.69%
Net Ordinary Income	70,212.55	41,948.27	28,264.28	167.38%
Other Income/Expense				
Other Income				
7000 · Interest Income				
7001 · Reserve fund interest	2,781.31	770.00	2,011.31	361.21%
7000 · Interest Income - Other	217.73	232.00	-14.27	93.85%
Total 7000 · Interest Income	2,999.04	1,002.00	1,997.04	299.31%
7900 · Monthly Deposits to Reserves				
7902 · Monthly Regular Deposit	124,868.34	124,868.34	0.00	100.0%
Total 7900 · Monthly Deposits to Reserves	124,868.34	124,868.34	0.00	100.0%
7920 · Capital Improvement Deposits	0.00	0.00	0.00	0.0%
Total Other Income	127,867.38	125,870.34	1,997.04	101.59%
Other Expense				
8000 · Reserve Expenses				
8003 · Reserve Item Expense	73,878.95	66,700.00	7,178.95	110.76%
Total 8000 · Reserve Expenses	73,878.95	66,700.00	7,178.95	110.76%
Total Other Expense	73,878.95	66,700.00	7,178.95	110.76%
Net Other Income	53,988.43	59,170.34	-5,181.91	91.24%

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Net Income

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124,200.98	101,118.61	23,082.37	122.83%