

South Bay Community Association
Income & Expense Budget vs. Actual
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Assessments Oper/Reserve				
4001 · Member Assessments - Regular	632,411.84	616,768.75	15,643.09	102.5%
4002 · Associate Member Fees	21,000.00	9,000.00	12,000.00	233.3%
4003 · Member Assessments - Special	0.00	0.00	0.00	0.0%
4004 · Interest & Fees	3,684.26	800.00	2,884.26	460.5%
Total 4000 · Assessments Oper/Reserve	657,096.10	626,568.75	30,527.35	104.9%
4100 · Facility Use Revenue				
4110 · Other Facility Rental Income				
4112 · Food & Beverage Fees				
4112.1 · F&B and Misc. Discount	0.00			
4112 · Food & Beverage Fees - Other	180.88	2,875.00	-2,694.12	6.3%
Total 4112 · Food & Beverage Fees	180.88	2,875.00	-2,694.12	6.3%
4113 · Equipment Fees	80.00	1,600.00	-1,520.00	5.0%
4115 · Meeting Room Set-Up Fees	0.00	200.00	-200.00	0.0%
4116 · After Hours Facility Fees	0.00	1,200.00	-1,200.00	0.0%
4117 · After Hours Staffing Fees	0.00	1,500.00	-1,500.00	0.0%
Total 4110 · Other Facility Rental Income	260.88	7,375.00	-7,114.12	3.5%
4120 · Member				
4120.1 · Lounge Food & Beverage Revenue	7,143.76	14,592.00	-7,448.24	49.0%
4121 · AC Revenue - SBCA Events	14,846.00	10,200.00	4,646.00	145.5%
4122 · Facility Rental Revenue				
4122.1 · Member Rental Fees - Other	341.00			
4122 · Facility Rental Revenue - Other	100.00			
Total 4122 · Facility Rental Revenue	441.00			
Total 4120 · Member	22,430.76	24,792.00	-2,361.24	90.5%
4130 · Non Member				
4131 · Meeting Space Usage Fees				
4131.1 · Meeting Rental Fees - PLCG	13,727.54	16,350.00	-2,622.46	84.0%
4131.2 · PLCG Rental Discount	-11,350.00	-13,101.87	1,751.87	86.6%
4131.3 · Meeting Rental Fees - Other	8,300.00	14,000.00	-5,700.00	59.3%
4131.4 · Other Rental Discount	-1,396.60	-2,100.00	703.40	66.5%
4131.5 · AV Equip Fees	2,079.00			
4131.6 · Food & Beverage Fees	2,636.00			
4131.7 · Misc. Rental Fees	1,902.39			
4131.8 · After Hours Fees - Staff	1,675.00			
4131.9 · After Hours Fees - Facility	4,400.00			
4131 · Meeting Space Usage Fees - Other	0.00	0.00	0.00	0.0%
Total 4131 · Meeting Space Usage Fees	21,973.33	15,148.13	6,825.20	145.1%
4132 · Outside Rental & Non-Profits	44.12			
Total 4130 · Non Member	22,017.45	15,148.13	6,869.32	145.3%
4100 · Facility Use Revenue - Other	37.00			
Total 4100 · Facility Use Revenue	44,746.09	47,315.13	-2,569.04	94.6%
4150 · Administrative & User Fees				
4151 · Member Fees	3,175.00	3,200.00	-25.00	99.2%
4152 · Non Member Fees	0.00	0.00	0.00	0.0%
4153 · Reimbursed fees	5,143.11			
4150 · Administrative & User Fees - Other	245.50			
Total 4150 · Administrative & User Fees	8,563.61	3,200.00	5,363.61	267.6%

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4200 · Other Income				
4201 · Interest Income	1,133.44	120.00	1,013.44	944.5%
4203 · Capital Contributions	8,489.50	4,245.00	4,244.50	200.0%
4204 · Club Services	283.10	600.00	-316.90	47.2%
Total 4200 · Other Income	9,906.04	4,965.00	4,941.04	199.5%
4250 · Interest Income - Operations				
4251 · Reg Interest Income	868.27	800.00	68.27	108.5%
Total 4250 · Interest Income - Operations	868.27	800.00	68.27	108.5%
Total Income	721,180.11	682,848.88	38,331.23	105.6%
Gross Profit	721,180.11	682,848.88	38,331.23	105.6%
Expense				
6001 · Business Licenses and Permits	5,518.00	6,000.00	-482.00	92.0%
6002 · Computer and Internet Expenses	0.00	212.00	-212.00	0.0%
6003 · Copier Lease	3,705.32	4,210.00	-504.68	88.0%
6004 · Printing and Reproduction	4,026.66	3,500.00	526.66	115.0%
6005 · Permits and Fees	456.76			
6020 · Dues and Subscriptions				
6021 · CAI	270.00	300.00	-30.00	90.0%
6022 · QuickBooks Payroll Services	749.12	1,770.00	-1,020.88	42.3%
6023 · Port Ludlow Voice	2,400.00	2,400.00	0.00	100.0%
6024 · Internet Programs	1,614.53	1,982.36	-367.83	81.4%
6025 · Newspapers	710.00	520.00	190.00	136.5%
6020 · Dues and Subscriptions - Other	534.00			
Total 6020 · Dues and Subscriptions	6,277.65	6,972.36	-694.71	90.0%
6030 · Bank Charges	447.59	440.00	7.59	101.7%
6050 · Insurance Expense				
6051 · Commercial Package	13,015.00	19,275.00	-6,260.00	67.5%
6052 · Professional Liability	0.00	0.00	0.00	0.0%
6053 · Paid Instructor GL Coverage	511.75	1,500.00	-988.25	34.1%
Total 6050 · Insurance Expense	13,526.75	20,775.00	-7,248.25	65.1%
6060 · Professional Fees				
6061 · Club Mgmt. Software	4,085.19	4,125.00	-39.81	99.0%
6064 · IT Support	0.00	350.00	-350.00	0.0%
6065 · Accountant Fees	2,940.00	4,000.00	-1,060.00	73.5%
6067 · Legal Fees	10,990.70	8,000.00	2,990.70	137.4%
6070 · SBCA Event Speakers	800.00	1,000.00	-200.00	80.0%
Total 6060 · Professional Fees	18,815.89	17,475.00	1,340.89	107.7%
6080 · Meals and Entertainment	0.00	1,000.00	-1,000.00	0.0%
6081 · Travel Expense	0.00	150.00	-150.00	0.0%
6099 · Miscellaneous Expenses	-33.29			
6100 · Repairs and Maintenance				
6101 · Pool				
6102 · Pool Maintenance				
6104 · Equipment Repair	907.63	1,648.00	-740.37	55.1%
6102 · Pool Maintenance - Other	969.87			
Total 6102 · Pool Maintenance	1,877.50	1,648.00	229.50	113.9%
6106 · Pool Supplies				
6107 · Testing and Maint. Equip.	0.00	280.00	-280.00	0.0%
6108 · Pool Chemicals	3,580.12	4,326.00	-745.88	82.8%
Total 6106 · Pool Supplies	3,580.12	4,606.00	-1,025.88	77.7%
Total 6101 · Pool	5,457.62	6,254.00	-796.38	87.3%
6109 · R&M - Special Project	7,460.54	7,500.00	-39.46	99.5%

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6110 · Contract Maintenance				
6111 · Network - IT Service Contract	4,776.52	6,832.00	-2,055.48	69.9%
6113 · Backflow Testing	255.74	0.00	255.74	100.0%
6114 · Tight-Line Cleanout	0.00	2,500.00	-2,500.00	0.0%
6115 · Fitness Equip Service Contract	0.00	1,224.00	-1,224.00	0.0%
6116 · Snow Removal	0.00	1,000.00	-1,000.00	0.0%
6117 · Fire Extenguisher Service	387.61	250.00	137.61	155.0%
6118 · Gutter & Window Cleaning Serv.	1,059.24	5,895.00	-4,835.76	18.0%
6119 · HVAC PM Service	2,543.28	2,250.00	293.28	113.0%
6120 · Mat Service	1,503.93	1,080.00	423.93	139.3%
6121 · Alarm Monitoring	484.84	750.00	-265.16	64.6%
6122 · Pest Control	323.73	880.00	-556.27	36.8%
Total 6110 · Contract Maintenance	11,334.89	22,661.00	-11,326.11	50.0%
6123 · Tools	106.59	100.00	6.59	106.6%
6124 · Maint. Materials	0.00	150.00	-150.00	0.0%
6125 · Computer & Network	0.00	375.00	-375.00	0.0%
6126 · Building Maintenance				
6127 · Kitchen	156.43	400.00	-243.57	39.1%
6126 · Building Maintenance - Other	2,795.15	3,000.00	-204.85	93.2%
Total 6126 · Building Maintenance	2,951.58	3,400.00	-448.42	86.8%
6128 · Equipment Maintenance				
6129 · Equipment - General Maint.	0.00	400.00	-400.00	0.0%
6130 · Safety-Security Equipment	0.00	150.00	-150.00	0.0%
6132 · Fitness Center Equipment	-1,023.52	450.00	-1,473.52	-227.4%
Total 6128 · Equipment Maintenance	-1,023.52	1,000.00	-2,023.52	-102.4%
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	99.28	3,000.00	-2,900.72	3.3%
6139 · Landscaping & Grounds Repairs	327.60	0.00	327.60	100.0%
6140 · Landscaping Monthly Service	15,026.80	15,172.00	-145.20	99.0%
Total 6134 · Landscaping and Grounds Mainten	16,453.68	22,172.00	-5,718.32	74.2%
Total 6100 · Repairs and Maintenance	42,741.38	63,612.00	-20,870.62	67.2%
6149 · Contingency - Emerg. Repairs	3,106.74	3,000.00	106.74	103.6%
6200 · Supplies				
6202 · Building Supplies				
6203 · First Aid Supplies	0.00	600.00	-600.00	0.0%
6202 · Building Supplies - Other	2,807.69	1,854.00	953.69	151.4%
Total 6202 · Building Supplies	2,807.69	2,454.00	353.69	114.4%
6204 · Event Supplies				
6205 · Linens	71.09	150.00	-78.91	47.4%
6204 · Event Supplies - Other	310.87	1,800.00	-1,489.13	17.3%
Total 6204 · Event Supplies	381.96	1,950.00	-1,568.04	19.6%
6206 · Fuel for Equipment	122.26	600.00	-477.74	20.4%
6207 · Janitorial Supplies				
6208 · Cleaning Tools & Supplies	0.00	240.00	-240.00	0.0%
6209 · Cleaning Chemicals	2,010.84	1,480.00	530.84	135.9%
6207 · Janitorial Supplies - Other	108.87			
Total 6207 · Janitorial Supplies	2,119.71	1,720.00	399.71	123.2%
6210 · Kitchen and Bath Supplies				
6211 · Soaps, Shampoo, Lotion	461.72	688.00	-226.28	67.1%
6212 · Kitchen Paper Supplies	193.00	240.00	-47.00	80.4%
6213 · Bathroom Paper Goods	1,656.28	1,840.00	-183.72	90.0%
Total 6210 · Kitchen and Bath Supplies	2,311.00	2,768.00	-457.00	83.5%

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6214 · Member Consumables				
6215 · Annual Meeting	2,750.00	3,000.00	-250.00	91.7%
6216 · Member Socials	0.00	800.00	-800.00	0.0%
6217 · AAC - Special Events Expense	13,793.29	9,180.00	4,613.29	150.3%
6218 · F&B				
6219 · F&B - Consumable Bay Club Ops	1,905.30	2,800.00	-894.70	68.0%
6219.1 · Lounge - Garnish & Mixers	95.79	583.97	-488.18	16.4%
6219.2 · Lounge - Beverage Expense	4,087.69	4,866.42	-778.73	84.0%
6219.3 · Lounge Food Expense	123.78	4,130.26	-4,006.48	3.0%
6220 · Supplies	2,041.48	1,320.00	721.48	154.7%
6218 · F&B - Other	163.21			
Total 6218 · F&B	8,417.25	13,700.65	-5,283.40	61.4%
Total 6214 · Member Consumables	24,960.54	26,680.65	-1,720.11	93.6%
6221 · Office Supplies	535.34	1,200.00	-664.66	44.6%
6222 · Postage	553.61	1,650.00	-1,096.39	33.6%
6200 · Supplies - Other	73.06			
Total 6200 · Supplies	33,865.17	39,022.65	-5,157.48	86.8%
6300 · Payroll Expenses Wages				
6301 · Salary				
6301.1 · F&B	2,955.68	3,832.00	-876.32	77.1%
6301 · Salary - Other	217,374.38	247,340.38	-29,966.00	87.9%
Total 6301 · Salary	220,330.06	251,172.38	-30,842.32	87.7%
6310 · Emp Bonus / Merit				
6312 · Bonus	4,855.00			
Total 6310 · Emp Bonus / Merit	4,855.00			
6300 · Payroll Expenses Wages - Other	0.00			
Total 6300 · Payroll Expenses Wages	225,185.06	251,172.38	-25,987.32	89.7%
6320 · Employee Benefit Expense				
6321 · Health Insurance				
6322 · Health Insurance Reimbursement	-5,040.70	-4,510.10	-530.60	111.8%
6321 · Health Insurance - Other	36,013.45	31,200.00	4,813.45	115.4%
Total 6321 · Health Insurance	30,972.75	26,689.90	4,282.85	116.0%
Total 6320 · Employee Benefit Expense	30,972.75	26,689.90	4,282.85	116.0%
6330 · Payroll Tax Expense				
6331 · Social Security Company Paid	13,673.54	15,564.24	-1,890.70	87.9%
6332 · Medicare Company Paid	3,197.85	3,574.66	-376.81	89.5%
6333 · Federal Unemployment	306.59	1,506.24	-1,199.65	20.4%
6334 · State Unemployment	1,461.85	2,661.02	-1,199.17	54.9%
6335 · WA - Paid Fam Leave Co.	1,554.93	1,350.00	204.93	115.2%
6337 · Labor & Industry	1,294.77	1,034.28	260.49	125.2%
6330 · Payroll Tax Expense - Other	32.34			
Total 6330 · Payroll Tax Expense	21,521.87	25,690.44	-4,168.57	83.8%
6360 · Employee & Hiring Expenses				
6361 · Uniforms & Name Badges	20.73	50.00	-29.27	41.5%
6362 · Screening Expense	0.00	400.00	-400.00	0.0%
6363 · Advertising	0.00	1,000.00	-1,000.00	0.0%
Total 6360 · Employee & Hiring Expenses	20.73	1,450.00	-1,429.27	1.4%
6370 · Employee Education	0.00	750.00	-750.00	0.0%
6371 · Continuing Education	0.00	500.00	-500.00	0.0%
6600 · Utilities				
6601 · Internet Expense	1,321.11	1,120.00	201.11	118.0%
6602 · Cable	1,321.11	1,120.00	201.11	118.0%

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6604 · Electricity				
6605 · Elec. kWh Consumed	31,552.65	30,495.00	1,057.65	103.5%
6606 · Base Charge	1,020.31	890.00	130.31	114.6%
6607 · Demand Charge	6,346.71	6,099.00	247.71	104.1%
Total 6604 · Electricity	38,919.67	37,484.00	1,435.67	103.8%
6608 · Garbage	1,921.41	1,910.00	11.41	100.6%
6609 · Propane	1,985.99	1,100.00	885.99	180.5%
6611 · Telephone	3,035.00	3,720.00	-685.00	81.6%
6612 · Sewer & Water				
6112.1 · Base Rate & Surcharge	1,419.92	1,774.00	-354.08	80.0%
6610 · Sewer	2,176.92	2,360.00	-183.08	92.2%
6613 · Water	3,511.55	1,120.00	2,391.55	313.5%
Total 6612 · Sewer & Water	7,108.39	5,254.00	1,854.39	135.3%
Total 6600 · Utilities	55,612.68	51,708.00	3,904.68	107.6%
6800 · Taxes				
6801 · Sales Tax Expense	-42.72			
6804 · Property Taxes	23.50	0.00	23.50	100.0%
Total 6800 · Taxes	-19.22	0.00	-19.22	100.0%
6951 · Monthly Reserve Account Payment				
6953 · Budgeted Mo. Contribution	114,880.00	114,880.00	0.00	100.0%
6951 · Monthly Reserve Account Payment - Other	0.00	0.00	0.00	0.0%
Total 6951 · Monthly Reserve Account Payment	114,880.00	114,880.00	0.00	100.0%
6966 · Bank Service Charges	15.00			
Total Expense	580,643.49	639,209.73	-58,566.24	90.8%
Net Ordinary Income	140,536.62	43,639.15	96,897.47	322.0%
Other Income/Expense				
Other Income				
7000 · Interest Income				
7001 · Reserve fund interest	3,466.82	2,400.00	1,066.82	144.5%
7000 · Interest Income - Other	0.00	0.00	0.00	0.0%
Total 7000 · Interest Income	3,466.82	2,400.00	1,066.82	144.5%
7900 · Monthly Deposits to Reserves				
7902 · Monthly Regular Deposit	114,880.00	114,880.00	0.00	100.0%
7900 · Monthly Deposits to Reserves - Other	0.00	0.00	0.00	0.0%
Total 7900 · Monthly Deposits to Reserves	114,880.00	114,880.00	0.00	100.0%
Total Other Income	118,346.82	117,280.00	1,066.82	100.9%
Other Expense				
8000 · Reserve Expenses				
8003 · Reserve Item Expense	50,406.52	72,500.00	-22,093.48	69.5%
Total 8000 · Reserve Expenses	50,406.52	72,500.00	-22,093.48	69.5%
8200 · Income Tax Expense	741.43			
Total Other Expense	51,147.95	72,500.00	-21,352.05	70.5%
Net Other Income	67,198.87	44,780.00	22,418.87	150.1%
Net Income	207,735.49	88,419.15	119,316.34	234.9%