

Los Ranchitos Cabana Club - BUDGET 2020
Budget vs. Actuals: LRCC 2019 Budget - P&L

January - December 2019

	Total		Total	
	Actual 2018	Budget 2019	Actual 2019	Proposed Budget 2020
Income				
4000 Membership Income				
4010 Membership Dues - Regular	107,235.00	111,250.00	94,192.50	96,552.50
4020 Membership Dues - Restricted (Swim Team, Swim Lessons, etc)	5,900.00	5,500.00	5,780.00	5,800.00
4025 Community Participation Deposits	8,500.00	8,500.00	8,200.00	8,300.00
4030 Membership Key Fees	970.00	1,000.00	850.00	1,000.00
Total 4000 Membership Income	\$ 122,605.00	\$ 126,250.00	\$ 109,022.50	\$ 111,652.50
4100 Swimming Lessons				
4110 Private Lessons Fees	3,250.00	3,000.00	1,600.00	1,600.00
4120 Group Lesson Fees	1,100.00	1,100.00	550.00	550.00
4130 Non-member Swim Lesson Program fee	300.00		250.00	250.00
Total 4100 Swimming Lessons	\$ 4,650.00	\$ 4,100.00	\$ 2,400.00	\$ 2,400.00
4200 Parties				
4210 Party - Member	5,119.00	5,200.00	6,140.00	6,100.00
4220 Party - Non-Member	2,648.00	2,500.00	6,300.00	6,300.00
4225 Party Deposits	2,190.00	2,200.00	2,150.00	2,200.00
Total 4200 Parties	\$ 10,357.00	\$ 9,900.00	\$ 14,590.00	\$ 14,600.00
4500 Swim Team Income				
4510 Swim Team Registration Fee	19,980.00	19,500.00	20,235.00	19,500.00
4520 Swim Team Swim-a-thon	6,525.00	5,500.00	6,400.00	5,500.00
4530 Swim Team Swim Caps	950.00	950.00	1,075.00	950.00
4540 Swim Meet Snack Bar	2,850.20	2,500.00	2,448.30	2,400.00
4550 Swim Team Misc Income	35.00	50.00	375.00	50.00
4560 Swim Team Sweats/T-shirts	2,534.00	2,000.00	2,558.00	2,000.00
4580 Swim Team Social	1,110.00	1,200.00	1,387.00	1,200.00
4590 Swim Team Champs Ad	-112.50	0.00		0.00
Total 4500 Swim Team Income	\$ 33,871.70	\$ 31,700.00	\$ 34,478.30	\$ 31,600.00
4900 Miscellaneous Income				
4910 Pool Snack Income (Otter Pops, Soda, Water, etc)	1,094.97	1,000.00	1,101.33	1,100.00
4920 Guest Fees	2,629.66	2,500.00	2,179.60	2,200.00
4999 Misc Income			\$ 126.98	\$ 0.00
Total 4900 Miscellaneous Income	\$ 3,832.50	\$ 3,500.00	\$ 3,407.91	\$ 3,300.00
Total Income	\$ 175,316.20	\$ 175,450.00	\$ 163,898.71	\$ 163,552.50
Gross Profit	\$ 175,316.20	\$ 175,450.00	\$ 163,898.71	\$ 163,552.50
Expenses				
6000 Salaries, Wages & Benefits				
6005 Wages-Swim Team	13,299.05	16,000.00	16,932.35	16,000.00
6010 Wages-Lifeguard	11,812.94	12,000.00	12,830.39	13,000.00
6020 Wages-Party	4,305.72	5,000.00	5,308.87	5,300.00
6025 Wages, Lessons Group		1,250.00	0.00	1,250.00
6030 Wages-Lessons, Private	2,610.00	2,500.00	1,365.00	2,500.00
6050 Wages-Janitorial	4,929.00	5,000.00	5,518.00	6,000.00
6070 End of Year Bonus		900.00		0.00
6080 Wages- Office Manager	4,476.00	6,000.00	6,107.25	6,100.00
6095 Payroll Taxes (11.65%)	4,105.06	5,500.00	4,941.92	5,000.00
6098 Payroll Processing Exp				0.00
Salary-Holiday Rate				0.00
Salary-Lessons, Group				0.00
Salary-Lifeguard				0.00
Salary-Overtime				0.00
Total 6000 Salaries, Wages & Benefits	\$ 45,537.77	\$ 54,150.00	\$ 53,003.78	\$ 55,150.00
6100 Swim Team Expenses				
6105 Swim Team Equipment	195.24	200.00	127.83	200.00
6110 Swim Caps	942.38	240.00	684.14	700.00
6115 Sweats/T-shirts	1,985.32	2,000.00	2,329.94	2,350.00
6120 Swim-a-thon prizes		180.00	177.70	180.00
6125 Copying/Postage	40.66	40.00	139.58	40.00
6130 Pictures	2,136.00	2,250.00	1,566.00	2,250.00
6135 Ribbons	514.66	600.00	698.48	700.00
6140 Social Events	831.02	1,000.00	974.80	1,000.00
6145 Shark Fairy	207.52	300.00	451.22	500.00
6150 Lanyard Supplies	123.84	150.00	16.98	150.00
6160 Ribbon Holders		165.00		165.00
6165 Coaches Gifts	150.00	650.00	1,023.94	650.00
6170 Champs Ad			285.00	
6175 Splash Fee	300.00	500.00	300.00	300.00
6180 Swim Meet Snack Bar	995.87	1,200.00	1,117.96	1,200.00
6199 Swim Team Miscellaneous Expense	153.24	275.00	377.60	400.00
Total 6100 Swim Team Expenses	\$ 8,620.09	\$ 9,750.00	\$10,271.17	\$10,785.00
6200 Committee Expenses				
6210 Socials	242.09			

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6210.1 Open House/Membership Drive	311.54	400.00	107.63	200.00		
6210.2 Memorial Day BBQ Expenses	301.49	400.00	322.01	400.00		
6210.3 Fourth of July BBQ Expenses	333.69	400.00	14.62	400.00		
6210.4 Labor Day BBQ Expenses		400.00	440.56	400.00		
6210.5 Other Social Events	17.58	500.00	687.52	400.00		
Total 6210 Socials	\$ 1,206.39	\$ 2,100.00	\$ 1,572.34	\$ 1,800.00		
6220 Party Committee			10.99			
6225 Party Deposit Refunds	2,150.00	2,000.00	2,525.00	2,000.00		
Total 6220 Party Committee Expense	\$ 2,150.00	\$ 2,000.00	\$ 2,535.99	\$ 2,000.00		
6230 Aquatic Supplies	184.63	212.32	5.69	200.00		
6240 Lifeguard Expense	913.99	800.00	804.06	800.00		
6360 Community Participation Refunds	1,950.00	2,190.00	1,950.00	2,000.00		
Total 6200 Committee Expenses	\$ 6,405.01	\$ 7,302.32	\$ 6,868.08	\$ 6,800.00		
6300 Administrative Expenses	145.00					
6305 Office Supplies	506.29	1,250.00	154.85	500.00		
6310 Postage and Delivery	328.95	500.00		1,000.00		
6315 Printing and Reproduction	531.20	500.00	718.68	1,500.00		
6320 Web Costs	148.94	1,200.00	193.91	200.00		
6330 Due and Subscriptions			299.00	300.00		
6335 Licenses and Permits	646.00	700.00	666.00	700.00		
6340 Professional Fees						
6340.1 Legal Fees	6,713.50	2,000.00	0.00	1,000.00		
6340.2 Tax/Audit Preparation Fees	1,190.00	1,500.00	1,295.00	1,500.00		
Total 6340 Professional Fees	\$ 7,903.50	\$ 3,500.00	\$ 1,295.00	\$ 2,500.00		
6345 Insurance						
6345.1 Insurance - General Liability (Archway)	5,436.83	6,000.00	5,244.21	5,500.00		
6345.2 Insurance - Directors & Officers (Archway)	1,150.00	3,000.00	744.00	1,500.00		
6345.3 Insurance - Workers' Comp (State Comp)	1,483.73	5,500.00	1,908.00	2,500.00		
6345.4 Insurance - Swim Team	1,646.95	2,000.00	1,753.10	2,000.00		
Total 6345 Insurance	\$ 9,717.51	\$ 16,500.00	\$ 9,649.31	\$ 11,500.00		
6350 Accounting Expenses	1,682.00	2,000.00	657.60	1,000.00		
6350.1 Stripe fees	4,465.62	4,500.00	4,017.36	4,500.00		
6350.2 Finance Charge Expense						
6350.4 Loan Interest	10,781.75	11,000.00	9,194.91	10,000.00		
6350.5 Bookkeeping Software License	1,023.70	1,100.00	1,127.00	1,200.00		
Total 6350 Accounting Expenses	\$ 17,953.07	\$ 18,600.00	\$ 14,996.87	\$ 16,700.00		
6397 Swim Team Reserve Transfer		2,000.00	1,366.71	0.00		
6398 Annual By-Law Fund Transfer		6,925.00	5,451.13	5,437.50		
6399 Miscellaneous Administrative Expenses		200.00		0.00		
Total 6300 Administrative Expenses	\$ 37,880.46	\$ 51,875.00	\$ 34,791.46	\$ 40,337.50		
6400 Operational Expenses						
6410 Supplies	197.15		119.19	200.00		
6410.1 Chemicals & Pool Supplies	5,222.18	5,500.00	4,829.69	5,500.00		
6410.2 Janitorial Supplies	442.63	500.00	843.04	900.00		
6410.3 Equipment Supplies	204.00	200.00	53.67	200.00		
6410.4 Landscape Supplies						
6410.5 Pool Snack Supplies (Otter Pops, Soda, Water, etc)	414.51	550.00	789.51	800.00		
6410.6 Key & Lock Supplies	399.00	500.00	399.00	500.00		
Total 6410 Supplies	\$ 6,879.47	\$ 7,250.00	\$ 7,034.10	\$ 8,100.00		
6420 Utilities	1,325.69					
6420.1 Gas	4,588.28	5,000.00	5,467.16	5,500.00		
6420.2 Electric	7,985.95	8,000.00	6,262.69	6,300.00		
6420.3 Water	3,922.86	4,000.00	5,768.84	5,600.00		
6420.4 Telephone		600.00				
6420.5 Internet/ Phone		800.00	1,611.50	1,650.00		
6420.6 Garbage/Recycling	1,832.00	1,900.00	1,513.96	1,500.00		
Total 6420 Utilities	\$ 19,654.78	\$ 20,300.00	\$ 20,624.15	\$ 20,550.00		
6430 Outside Services	496.00		939.00	500.00		
6430.1 Gardener Service	2,848.00	3,000.00	3,750.00	3,600.00		
Total 6430 Outside Services	\$ 3,344.00	\$ 3,000.00	\$ 4,689.00	\$ 4,100.00		
6440 Equipment Purchased - Expensed (Non Asset)		800.00		800.00		
6460 Misc Equipment - Chairs, Umbrellas, BBQ's etc	1,076.67	3,500.00	2,901.83	3,500.00		
6499 Miscellaneous Operational Expenses						
Total 6400 Operational Expenses	\$ 30,954.92	\$ 34,850.00	\$ 35,249.08	\$ 37,050.00		
6500 Repair & Maintenance	122.43					
6510 Building/Facility Repair & Maintenance	1,858.18	2,000.00	892.67	2,000.00		
6530 Pool Repair & Maintenance	23,980.21	4,200.00	460.00	1,000.00		
6540 Pool Equipment Repair & Maintenance		969.91	64.98	200.00		
6550 Big Kids Play Area Equipment Repair & Maintenance	15.91	200.00	135.09	200.00		
6599 Misc Repairs & Maintenance						
Total 6500 Repair & Maintenance	\$ 25,976.73	\$ 7,369.91	\$ 1,552.74	\$ 3,400.00		

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8100 Taxes				
8110 Property Tax	7,309.37	8,500.00	8,106.32	8,500.00
8120 California State Franchise Tax		10.00		10.00
Total 8100 Taxes	\$ 7,309.37	\$ 8,510.00	\$ 8,106.32	\$ 8,510.00
Payroll Expenses		115.00		
Wages				
6030.1 Private Lessons				
6050.1 Janitorial				
Bonus	23.26	26.75	5.80	10.00
Double Overtime			8.75	10.00
Holiday Rate	1,158.98	1,332.83	1,267.79	1,300.00
Overtime	146.25	168.19	199.41	200.00
Total Wages	\$ 1,328.49	\$ 1,527.76	\$ 1,481.75	\$ 1,520.00
Total Payroll Expenses	\$ 1,328.49	\$ 1,642.76	\$ 1,481.75	\$ 1,520.00
Total Expenses	\$ 164,012.84	\$ 175,450.00	\$ 151,324.38	\$ 163,552.50
Net Operating Income	\$ 11,303.36	\$ 0.00	\$ 12,574.33	\$ 0.00
Other Income				
7000 Other Income				
7010 Interest Income	15.66		15.60	
Total 7000 Other Income	\$ 15.66	\$ 0.00	\$ 15.60	\$ 0.00
Total Other Income	\$ 15.66	\$ 0.00	\$ 15.60	\$ 0.00
Net Other Income	\$ 15.66	\$ 0.00	\$ 15.60	\$ 0.00
Net Income	\$ 11,319.02	\$ 0.00	\$ 12,589.93	\$ 0.00