

2025 BSCA Operating Budget
Approved 12/31/24

Account Code	Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD 10/31/24	2025 Budget
Income							
50000	BSCA Annual Assessments (505 residents @75%	113,400	87,260	89,764	92,415	92,415.00	95,066.25
50001	Replacement Reserves (505 residents @25%)	0	29,164	29,921	30,805	30,805.00	31,688.75
50400	BSCA Clubhouse Rental	330	1,763	3,342	5,000	1,249.10	3,500
50410	BSCA Social Events/Activities	0	0	0	500	240.00	500
50500	Late Charges & Delinquent Assessments	340	365	5,563	500	490.00	500
50550	Interest income	24	93	776	25	1,668.49	25
50600	Bad Debts	98	581	0	(4,929)	0.00	(5,070)
50800	Swim Club Membership	71,865	86,856	90,390	96,500	102,494.55	108,000
50810	Swim Club Guest Pass	3,165	4,814	2,384	5,000	3,666.82	4,000
50820	Swim Club Social Events/Activities	0	2,005	0	0	111.00	0
50830	Swim Club Concessions	0	3,947	1,981	2,500	2,689.62	2,500
54001	Legal Fee Reimbursement	0	0	5	1,500	894.00	1,500
57000	Transfer in from Replacement Reserves		53,080	8,700	6,500	4,899.00	27,354
	Total Income	189,222	269,929	232,827	236,316	241,622.58	269,564
Expenses							
Administrative Expenses							
72020	Dues & Licenses	285	25	155	225	155.00	225
72025	Property and Income Tax	125	74	3,256	500	0.00	500
73000	Insurance	18,087	14,013	11,943	17,000	15,799.52	17,850
74000	Legal Fees	1,092	3,225	278	250	3,350.69	2,500
72340	Postage	1,404	1,089	1,077	1,500	896.50	1,500
72341	Post Office Box Fee		(176)	216	216	230.00	230
74020	Office (Printing & Copying)		0	0	500	0.00	500
74080	Audit & Tax Preparation	500	500	3,900	750	832.50	750
75310	Bank Charge	0	53	3,650	50	0.05	50
76000	Financial Management Services	20,000	21,218	20,033	22,510	18,758.50	23,185
	Total Administrative Expenses	41,493	40,022	44,508	43,501	40,022.76	47,290
Swim Club Operating Expense							
70140	Swim Club Management System & WIFI		1,981	1,999	5,650	1,999.00	6,234
70160	Swim Club Operations & Services Contract (Titai	49,000	63,800	84,025	85,575	84,211.50	85,575
70162	Swim Club Supplies & Chemicals	3,122	4,724	1,900	3,500	6,036.44	3,500
70165	Swim Club Operations		2,593	4,097	4,000	15,334.29	4,000
71020	Swim Club Water & Wastewater Utilities	1,527	1,934	5,153	3,500	6,240.49	11,000
70180	Swim Club Social Activities/Events	0	0	0	500	110.77	500
70170	Swim Club Concessions		0	2,843	1,500	1,497.92	1,500
	Total Swim Club Operating Expenses	53,649	75,032	100,017	104,225	115,430.41	112,309
Maintenance & Repair/Service Contract Expenses							
70010	Maint & Repair Projects - Common Infrastructur	2,741	13,072	6,520	14,800	21,735.25	5,985
70040	Landscaping Maint Service Contract	5,924	7,899	7,241	8,136	6,720.75	8,136
70041	Landscaping & Tree Maint. (Non-Service Contra	7,181	13,187	19,227	12,000	4,530.00	15,515
70042	Maint & Repair - Professional Services		0		0	3,200.00	0
	Total M&R and Service Contract Expense	15,846	34,158	32,988	34,936	36,186.00	29,636
Operating Replacement Reserve (RR) Project Expenses							
96000	Reserve Projects less than \$5K	0	0	16,838	17,200	12,828.06	22,800
70020	Replacement Reserve projects	22,114	53,080	8,700	6,000	4,899.00	27,354
97000	Replacement Reserves - Professional Services			0		0.00	
	Total Replacement Reserve Project Expenses	22,114	53,080	25,538	23,200	17,727.06	50,154
Association Community Expenses							
70050	Snow Removal Service Contract	0	0	0	250	0.00	250
70060	Trash Removal Service Contract	611	1,259	1,722	1,500	1,702.31	1,500
71010	Electrical Service Utilities	6,481	7,477	7,006	7,500	6,498.95	7,500
71030	Communications & Security Services	748	2,809	1,858	2,800	2,287.62	2,800
75000	BSCA Social Activities/Events	805	2,075	1,122	2,000	674.81	2,000
70165	BSCA Operations			44	2,500	0.00	2,500
	Total Assoc Community Expenses	8,644	13,620	11,752	16,550	11,163.69	16,550
	Total BSCA Expense	141,747	215,911	214,802	222,412	220,530	255,939
95000	Transfer to Replacement Reserves	0	16,000	19,500	8,000	6,000	12,000
	Total Expense & Reserves	141,747	231,911	234,302	230,412	226,530	267,939
	Surplus (Deficit)	47,475	38,017	(1,475)	5,904	15,093	1,624