

2023 BSCA Operating Budget
as of: 12/29/2022

Account Code	Description	Current Year to Date				Proposed	
		2020 Actual	2021 Actual	2022 Budget (Approved Jan 2022) (as of 30 Nov 2022)	2022 Actual	2023 Budget Working (505 residents)	2023 Actual Working
Income							
50000	BSCA Annual Assessments (505 residents @75%)	\$ 95,256.00	\$ 113,400.00	\$ 87,492.00	\$ 87,260.25	\$ 89,763.75	\$ -
50001	Replacement Reserves (505 residents @25%)	\$ 14,616.00	\$ -	\$ 29,163.00	\$ 29,163.75	\$ 29,921.25	\$ -
50400	BSCA Clubhouse Rental	\$ 1,774.00	\$ 330.00	\$ 3,600.00	\$ 1,762.97	\$ 3,600.00	
50410	BSCA Social Events/Activities	\$ 575.00		\$ 500.00		\$ 500.00	
50500	Late Charges & Delinquent Assessments	-	\$ 340.00	\$ 500.00	\$ 390.00	\$ 1,500.00	
50550	Interest income		\$ 24.26	\$ 25.00	\$ 73.97	\$ 25.00	
50800	Swim Club Membership	\$ 27,161.00	\$ 71,865.00	\$ 75,000.00	\$ 87,392.38	\$ 96,000.00	
50810	Swim Club Guest Pass	\$ 2,449.00	\$ 3,165.00	\$ 3,000.00	\$ 3,906.65	\$ 5,500.00	
50820	Swim Club Social Events/Activities	\$ -	\$ -	\$ -	\$ 2,004.87	\$ 1,500.00	
50830	Swim Club Concessions	\$ -	\$ -	\$ -	\$ 3,618.86	\$ 4,400.00	
57000	Transfer in from Replacement Reserves			\$ 27,000.00	\$ 53,080.10	\$ 10,000.00	
	Total Income	\$ 141,831.00	\$ 189,124.26	\$ 226,280.00	\$ 268,653.80	\$ 242,710.00	\$ -
Administrative Expenses							
70600	Bad Debts	\$ 3,156.00	\$ 97.70	\$ 3,500.00	\$ 1,419.00	\$ 1,000.00	
72020	Dues & Licenses	\$ (172.00)	\$ 285.00	\$ 250.00	\$ 25.00	\$ 225.00	
72025	Property and Income Tax	\$ 189.00	\$ 124.99	\$ 500.00	\$ -	\$ 500.00	
73000	Insurance	\$ 11,000.00	\$ 18,087.35	\$ 17,500.00	\$ 14,013.00	\$ 17,306.40	
74000	Legal Fees	\$ 759.00	\$ 1,091.50	\$ 1,000.00	\$ 2,435.50	\$ 3,000.00	
72340	Postage	\$ 1,208.00	\$ 1,404.37	\$ 2,000.00	\$ 793.09	\$ 1,500.00	
72341	Post Office Box Fee			\$ 352.00	\$ (176.00)	\$ 216.00	
74020	Office (Printing & Copying)			\$ 500.00	\$ -	\$ 500.00	
74080	Audit & Tax Preparation	\$ 500.00	\$ 500.00	\$ 3,500.00	\$ 500.00	\$ 750.00	
75310	Bank Charge	\$ -	\$ -	\$ 50.00	\$ 53.00	\$ 50.00	
76000	Financial Management Services	\$ 20,000.00	\$ 20,000.04	\$ 21,218.00	\$ 19,449.87	\$ 21,854.54	
	Total Administrative Expenses	\$ 36,640.00	\$ 41,493.25	\$ 46,870.00	\$ 37,093.46	\$ 45,901.94	\$ -
Swim Club Operating Expense							
70140	Swim Club Management System & WIFI			\$ 650.00	\$ 1,998.52	\$ 2,650.00	
70160	Swim Club Operations & Services Contract (Titan)	\$ 47,000.00	\$ 49,000.00	\$ 58,000.00	\$ 63,800.00	\$ 85,000.00	
70162	Swim Club Supplies & Chemicals	\$ 4,290.00	\$ 3,122.30	\$ 5,000.00	\$ 4,724.41	\$ 6,300.00	
70165	Swim Club Operations			\$ 5,000.00	\$ 1,992.50	\$ 3,000.00	
71020	Swim Club Water & Wastewater Utilities	\$ 1,995.00	\$ 1,527.08	\$ 4,000.00	\$ 1,933.98	\$ 4,000.00	
70180	Swim Club Social Activities/Events	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	
Pending	Swim Club Concessions				\$ -	\$ 2,625.00	
	Total Swim Club Operating Expenses	\$ 53,285.00	\$ 53,649.38	\$ 72,650.00	\$ 74,449.41	\$ 104,825.00	\$ -
Maintenance & Repair/Service Contract Expenses							
70010	Maint & Repair Projects - Common Infrastructure	\$ 73,941.00	\$ 2,741.00	\$ 13,895.00	\$ 12,422.29	\$ 9,575.00	
70040	Landscaping Maint Service Contract	\$ 11,130.00	\$ 5,924.25	\$ 7,899.00	\$ 7,240.75	\$ 7,899.00	
70041	Landscaping & Tree Maint. (Non-Service Contract)	\$ 1,260.00	\$ 7,181.00	\$ 9,067.00	\$ 8,316.00	\$ 6,623.00	
70042	Maint & Repair - Professional Services			\$ 5,000.00	\$ -	\$ -	
	Total M&R and Service Contract Expense	\$ 86,331.00	\$ 15,846.25	\$ 35,861.00	\$ 27,979.04	\$ 24,097.00	\$ -
Operating Replacement Reserve (RR) Project Expenses							
77010	Operating Replacement Reserves Projects	\$ 1,740.00	\$ 22,114.00	\$ 26,879.00	\$ 53,080.10	\$ 25,075.00	\$ -
70020	Replacement Reserve projects					\$ 10,000.00	
Pending	Replacement Reserves - Professional Services					\$ 2,675.00	
	Total Operating RR Project Expenses	\$ 1,740.00	\$ 22,114.00	\$ 26,879.00	\$ 53,080.10	\$ 37,750.00	\$ -
Association Community Expenses							
70050	Snow Removal Service Contract	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00	
70060	Trash Removal Service Contract	\$ 767.00	\$ 610.90	\$ 2,200.00	\$ 1,258.62	\$ 1,500.00	
71010	Electrical Service Utilities	\$ 4,578.00	\$ 6,481.05	\$ 6,500.00	\$ 6,743.93	\$ 6,500.00	
71030	Communications & Security Services	\$ 777.00	\$ 747.63	\$ 650.00	\$ 2,467.82	\$ 1,650.00	
75000	BSCA Social Activities/Events	\$ -	\$ 804.61	\$ 2,000.00	\$ 2,074.62	\$ 2,000.00	
Pending	BSCA Operations					\$ 60.00	
	Total Assoc Community Expenses	\$ 6,122.00	\$ 8,644.19	\$ 11,600.00	\$ 12,544.99	\$ 11,960.00	\$ -
	Total BSCA Expense	\$ 182,378.00	\$ 141,747.07	\$ 166,981.00	\$ 205,147.00	\$ 224,533.94	\$ -
95000	Transfer to Replacement Reserves	\$ 14,616.00	\$ -	\$ 16,000.00	\$ 16,000.00	\$ 18,100.00	\$ -
	Total Expense & Reserves	\$ 198,734.00	\$ 141,747.07	\$ 209,860.00	\$ 221,147.00	\$ 242,633.94	\$ -
	Surplus (Deficit)	\$ (56,903.00)	\$ 47,377.19	\$ 16,420.00	\$ 47,506.80	\$ 76.06	\$ -