

**2024 BSCA Operating Budget**  
as of: 12/28/2023

Account Code	Description	Current Year					
		2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
	<b><u>Income</u></b>						
50000	BSCA Annual Assessments (505 residents @75%)	95,256	113,400	87,260	89,764	89,764	92,415
50001	Replacement Reserves (505 residents @25%)	14,616	0	29,164	29,921	29,921	30,805
50400	BSCA Clubhouse Rental	1,774	330	1,763	3,600	3,342	5,000
50410	BSCA Social Events/Activities	575	0	0	500	0	500
50500	Late Charges & Delinquent Assessments	-	340	365	1,500	5,563	500
50550	Interest income		24	93	25	776	25
50600	Bad Debts	(3,156)	98	581	1,000	0	(4,929)
50800	Swim Club Membership	27,161	71,865	86,856	96,000	90,390	96,500
50810	Swim Club Guest Pass	2,449	3,165	4,814	5,500	2,384	5,000
50820	Swim Club Social Events/Activities	0	0	2,005	1,500	0	0
50830	Swim Club Concessions	0	0	3,947	4,400	1,981	2,500
54001	Legal Fee Reimbursement	0	0	0	1,500	5	1,500
57000	Transfer in from Replacement Reserves			53,080	10,000	8,700	6,000
	<b>Total Income</b>	<b>138,675</b>	<b>189,222</b>	<b>269,929</b>	<b>245,210</b>	<b>232,827</b>	<b>235,816</b>
	<b><u>Expenses</u></b>						
	<b>Administrative Expenses</b>						
72020	Dues & Licenses	(172)	285	25	225	155	225
72025	Property and Income Tax	189	125	74	500	3,256	500
73000	Insurance	11,000	18,087	14,013	17,306	11,943	17,000
74000	Legal Fees	759	1,092	3,225	3,500	278	250
72340	Postage	1,208	1,404	1,089	1,500	1,077	1,500
72341	Post Office Box Fee			(176)	216	216	216
74020	Office (Printing & Copying)			0	500	0	500
74080	Audit & Tax Preparation	500	500	500	750	3,900	750
75310	Bank Charge	0	0	53	50	3,650	50
76000	Financial Management Services	20,000	20,000	21,218	21,855	20,033	22,510
	<b>Total Administrative Expenses</b>	<b>33,484</b>	<b>41,493</b>	<b>40,022</b>	<b>46,402</b>	<b>44,508</b>	<b>43,501</b>
	<b>Swim Club Operating Expense</b>						
70140	Swim Club Management System & WIFI			1,981	2,650	1,999	5,650
70160	Swim Club Operations & Services Contract (Titan)	47,000	49,000	63,800	85,000	84,025	85,575
70162	Swim Club Supplies & Chemicals	4,290	3,122	4,724	6,300	1,900	3,500
70165	Swim Club Operations			2,593	3,000	4,097	4,000
71020	Swim Club Water & Wastewater Utilities	1,995	1,527	1,934	2,500	5,153	3,500
70180	Swim Club Social Activities/Events	0	0	0	1,250	0	500
70170	Swim Club Concessions			0	2,625	2,843	1,500
	<b>Total Swim Club Operating Expenses</b>	<b>53,285</b>	<b>53,649</b>	<b>75,032</b>	<b>103,325</b>	<b>100,017</b>	<b>104,225</b>
	<b>Maintenance &amp; Repair/Service Contract Expenses</b>						
70010	Maint & Repair Projects - Common Infrastructure	73,941	2,741	13,072	9,575	6,520	14,800
70040	Landscaping Maint Service Contract	11,130	5,924	7,899	7,899	7,241	8,136
70041	Landscaping & Tree Maint. (Non-Service Contract)	1,260	7,181	13,187	6,623	19,227	12,000
70042	Maint & Repair - Professional Services			0			5,400
	<b>Total M&amp;R and Service Contract Expense</b>	<b>86,331</b>	<b>15,846</b>	<b>34,158</b>	<b>24,097</b>	<b>32,988</b>	<b>40,336</b>
	<b>Operating Replacement Reserve (RR) Project Expenses</b>						
96000	Reserve Projects less than \$5K	0	0	0	25,075	16,838	17,200
70020	Replacement Reserve projects	1,740	22,114	53,080	10,000	8,700	6,000
97000	Replacement Reserves - Professional Services				2,675	0	
	<b>Total Replacement Reserve Project Expenses</b>	<b>1,740</b>	<b>22,114</b>	<b>53,080</b>	<b>37,750</b>	<b>25,538</b>	<b>23,200</b>
	<b>Association Community Expenses</b>						
70050	Snow Removal Service Contract	0	0	0	250	0	250
70060	Trash Removal Service Contract	767	611	1,259	1,500	1,722	1,500
71010	Electrical Service Utilities	4,578	6,481	7,477	7,500	7,006	7,500
71030	Communications & Security Services	777	748	2,809	2,800	1,858	2,800
75000	BSCA Social Activities/Events	0	805	2,075	2,000	1,122	2,000
70165	BSCA Operations				60	44	2,500
	<b>Total Assoc Community Expenses</b>	<b>6,122</b>	<b>8,644</b>	<b>13,620</b>	<b>14,110</b>	<b>11,752</b>	<b>16,550</b>
	<b>Total BSCA Expense</b>	<b>179,222</b>	<b>141,747</b>	<b>215,911</b>	<b>225,684</b>	<b>214,802</b>	<b>227,812</b>
95000	Transfer to Replacement Reserves	14,616	0	16,000	19,500	19,500	8,000
	<b>Total Expense &amp; Reserves</b>	<b>195,578</b>	<b>141,747</b>	<b>231,911</b>	<b>245,184</b>	<b>234,302</b>	<b>235,812</b>
	<b>Surplus (Deficit)</b>	<b>(56,903)</b>	<b>47,475</b>	<b>38,017</b>	<b>26</b>	<b>(1,475)</b>	<b>4</b>