

WESTCHASE COMMUNITY ASSOCIATION, INC.

2018 OPERATING BUDGET

1/1/2018 THRU 12/31/2018

Acct. #	Description	2016 Actuals	2017 Budget	2017 Year-to-Date Actuals @07/31/17	2018 Proposed Budget
REVENUE					
3100	Annual Assessments	\$ 1,012,092	\$ 909,646	\$ 531,552	\$ 966,535
3301	Masters Swimming Program	4,692	\$ 5,760	\$ 3,947	6,720
3302	Tri-Gals Swimming Program	142	\$ 195	\$ 32	270
3303	Competitive Swimming Program	55,417	\$ 60,428	\$ 42,741	100,050
3304	Little Flippers Swimming Program	4,648	\$ 2,880	\$ 3,955	7,112
3305	Private Swimming Lessons	36,675	\$ 27,666	\$ 40,984	41,076
3311	Youth Tennis Academy Program	82,122	\$ 61,481	\$ 65,719	90,326
3312	Adult Tennis Clinics	2,434	\$ 2,044	\$ 60	1,623
3313	Private/Group Tennis Lessons	7,888	\$ 9,810	\$ 4,170	7,895
3314	Tennis Camp Programs	34,130	\$ 34,367	\$ 51,319	47,201
3315	USTA League Clinics	4,198	\$ 3,466	\$ 3,670	5,144
3317	USTA League Non-Res Fees	650	\$ 400	\$ 950	800
3320	Karate Program	7,926	\$ 7,560	\$ 5,180	8,445
3353	Tennis Special Events/Sponsorships	355	\$ 570	\$ -	265
3360	S&T Summer Camp Programs	64,416	\$ 81,740	\$ 97,603	97,410
3372	S&T Activity Room Rental	3,780	\$ 4,020	\$ 2,380	3,947
3373	S&T Pool Deck Reservations	400	\$ -	\$ -	400
OTHER REVENUE:					
3400	Interest - Operating	5,604	\$ 5,200	\$ 3,359	5,687
3450	Interest - Reserve	3,693	\$ 3,264	\$ 2,445	3,825
3500	Late Fees	14,338	\$ 12,625	\$ 14,131	13,125
3550	Capital Contribution	91,796	\$ 78,600	\$ 61,216	82,500
3700	Violation/Fines	22,122	\$ 24,000	\$ 9,850	9,000
3750	Variance Committee	300	\$ 150	\$ 600	150
3850	WCA Events/Celebrations	-	\$ -	\$ -	-
3900	Other-Miscellaneous	6,081	\$ 100	\$ 455	100
3902	Vending Machine Income	1,167	\$ 1,607	\$ 337	933
3910	Legal Recovery	862	\$ -	\$ 10,086	-
3950	Excess Surplus Funds Reduction	-	\$ -	\$ -	-
Total Revenue:		\$ 1,467,928	\$ 1,337,579	\$ 956,741	\$ 1,500,539
EXPENSES					
ADMINISTRATIVE					
4006	Management/Accounting Fees	\$ 256,499	\$ 262,004	\$ 152,838	\$ 262,004
4007	Year-End Gifts - Non Staff	\$ 2,224	\$ 2,000	\$ -	\$ 3,000
4013	Postage & Reproduction Expenses	27,338	\$ 21,969	\$ 9,318	20,076
4014	Office Supplies/Expenses	3,481	\$ 5,426	\$ 2,380	3,299
4016	Office Equipment Repairs	915	\$ 1,284	\$ 761	1,000
4017	Office Equipment	7,966	\$ 9,090	\$ 3,919	8,071
4018	Annual Board Training	0	\$ 675	\$ -	725
4019	On-Site Office Building Expenses	6,089	\$ 5,400	\$ 4,216	5,314
4020	On-Site Telephone/Fax/Internet	3,468	\$ 3,816	\$ 2,023	3,636
4024	Self-Help Expenses	100	\$ 1,130	\$ -	880
4027	Governing Documents	0	\$ -	\$ -	0
4028	Web/IT Costs	4,114	\$ 3,181	\$ 2,328	9,045

W. Ruben Gallego
 president
 07 SEPT 17

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4030	WCA Events & Celebrations	5,916	\$ 6,910	\$ 4,826	7,510
4035	Garage Sale Expenses	2,375	\$ 2,100	\$ 1,184	2,936
4041	Other Committees	0	\$ 500	\$ -	500
4043	Welcome Committee	7,565	\$ 6,512	\$ 3,565	6,459
4044	Voting Members	1,694	\$ 1,900	\$ -	1,900
4050	Annual Corporate Report Fee	61	\$ 62	\$ 62	62
4051	Doc Stamp Tax	3,165	\$ 3,000	\$ -	3,000
4052	Licenses & Permits	1,117	\$ 1,375	\$ 850	1,375
4054	Association Membership	280	\$ 279	\$ 155	279
4056	Bad Debt (Assessment & Fines)	(4,150)	\$ 10,978	\$ (7,528)	4,620
4065	Professional Fees - Other	6,580	\$ 8,515	\$ 3,905	5,110
4074	Professional Fees - Audit	7,000	\$ 7,000	\$ 7,500	7,500
4075	Legal Expenses-Assessments	15,618	\$ 16,123	\$ 2,830	10,782
4076	Professional Fees - Legal-General	65,429	\$ 23,684	\$ 40,736	30,579
4077	Professional Fees-Legal/Violations	3,583	\$ 6,000	\$ -	1,875
	Total Administrative	\$ 428,427	\$ 410,913	\$ 235,868	\$401,536
	INSURANCE				
4090	Insurance- General Liability	\$ 14,365	\$ 16,275	\$ 8,294	\$ 13,046
4091	Insurance-Property	\$ 11,224	\$ 12,387	\$ 6,510	\$ 12,337
4092	Insurance-Umbrella	\$ 3,089	\$ 3,436	\$ 1,560	\$ 2,361
4093	Insurance-D&O	\$ 8,940	\$ 10,006	\$ 5,743	\$ 11,491
4094	Insurance-Crime	\$ 1,835	\$ 2,065	\$ 1,082	\$ 2,052
4095	Insurance-W/C	\$ 911	\$ 795	\$ 435	\$ 850
4096	Insurance-Accident & Health	\$ 1,549	\$ 2,045	\$ 1,658	\$ -
	Total Insurance	\$ 41,913	\$ 47,009	\$ 25,282	\$ 42,136
	S&T CENTER FACILITIES				
4160	Payroll - S&T	\$ 368,857	\$ 298,762	\$ 189,853	\$385,418
4201	Supplies - S&T	14,351	\$ 10,717	\$ 11,015	15,783
4202	Vending Machine Supplies	881	\$ 1,683	\$ 909	904
4203	Staff Development/Background Cks	1,400	\$ 1,540	\$ 1,171	1,275
4216	Telephone/Fax/Internet - S&T	5,600	\$ 5,584	\$ 3,260	5,368
5000	Equipment - S&T	11,662	\$ 2,223	\$ 1,844	2,223
5001	Repairs & Maintenance - S&T	32,199	\$ 8,645	\$ 4,289	11,859
5005	Electrical & Lighting Repairs	2,616	\$ 5,285	\$ 3,323	3,959
5206	Pest Control - S&T	564	\$ 688	\$ 339	700
5210	Signage	508	\$ 750	\$ 647	750
5211	Pool Supplies	47,678	\$ 43,371	\$ 24,252	39,704
5212	Pool Equipment/Maintenance	9,131	\$ 7,653	\$ 6,440	11,107
5213	Tennis Court Maintenance	213	\$ 500	\$ -	500
5215	Tennis Equipment Expense	3,386	\$ 1,225	\$ 1,433	2,061
5220	Grounds/Maintenance - S&T	5,050	\$ 7,800	\$ 1,901	5,700
5221	Capital Improvements	20,001	\$ -	\$ 32,127	0
	Total S&T Facilities	\$ 524,097	\$ 396,426	\$ 282,803	\$ 487,309
	S&T PROGRAMS				

W. Ruben Collier
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6015	S&T Programs Supplies/Expenses	\$ 7,221	\$ 5,400	\$ 2,920	\$ 4,556
6021	Summer Camp Program	46,630	\$ 67,766	\$ 47,854	71,911
6024	Swim Pro Salary & Benefits	-	\$ 20,885	\$ 10,093	20,885
6025	Masters Swimming Program	7,036	\$ 5,359	\$ 3,834	5,972
6027	Competitive Swimming Program	39,997	\$ 44,759	\$ 29,676	76,662
6029	Private Swimming Lessons	26,939	\$ 22,742	\$ 20,952	32,557
6034	Tennis Pro Salary & Benefits	-	\$ 17,905	\$ 8,387	17,905
6035	Youth Tennis Academy Program	55,547	\$ 47,178	\$ 49,765	70,421
6036	Adult Tennis Clinics	2,087	\$ 1,694	\$ 111	1,886
6037	Private Tennis Lessons	9,578	\$ 8,326	\$ 3,711	6,716
6038	Tennis Camps Program	25,124	\$ 26,491	\$ 34,922	36,210
6039	USTA League Clinics	3,543	\$ 2,948	\$ 2,966	4,835
6041	Tennis Socials Program	366	\$ 495	\$ -	229
6018	Tennis Special Events /Tournaments	205	\$ 456	\$ -	212
6050	Karate Program	6,389	\$ 5,943	\$ 4,208	7,595
	Total S&T Programs	\$ 230,662	\$ 278,347	\$ 219,399	\$ 358,552
	S&T CENTER UTILITIES				
7001	Electricity	\$ 50,584	\$ 52,621	\$ 28,306	\$ 49,199
7005	Natural Gas	1,259	\$ 1,551	\$ 594	1,283
7012	Water & Sewer	20,438	\$ 18,426	\$ 8,645	16,827
7018	Trash Removal	9,529	\$ 10,342	\$ 6,061	12,092
	Total Utilities	\$ 81,810	\$ 82,940	\$ 43,606	\$ 79,401
	FUTURE IMPROVEMENTS				
8200	Future Capital Improvements	\$ -	\$ -	\$ -	\$ -
8201	Contingency Fund	\$ -	\$ -	\$ -	\$ -
	Total Improvements	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 1,306,909	\$ 1,215,635	\$ 806,958	\$ 1,368,934
	RESERVES				
9100	S&T Center Reserves	\$ 139,332	\$ 118,679	\$ 69,230	\$ 127,780
9160	Interest - Reserves	3,693	\$ 3,264	\$ 2,445	3,825
	TOTAL RESERVES	\$ 143,025	\$ 121,943	\$ 71,675	\$ 131,605
	TOTAL EXPENDITURES	\$ 1,449,934	\$ 1,337,578	\$ 878,633	\$ 1,500,539
	Annual Assessment Fees:		\$262		\$275

W. Ruben Gallego
 President
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