

WESTCHASE COMMUNITY ASSOCIATION, INC.

REVISED 2017 OPERATING BUDGET with re-allocated 50% excess funds Rsvs Categorically

1/1/2017 THRU 12/31/2017

Acct. #	Description	2015 Actuals	2016 Budget	2016 Year-End Projected Inc/Exp	2017 Proposed Budget
REVENUE					
3100	Annual Assessments	\$ 1,109,482	\$ 1,011,293	\$ 1,012,092	\$ 909,646
3301	Masters Swimming Program	4,783	\$ 5,820	\$ 4,222	5,760
3302	Tri-Gals Swimming Program	237	\$ 390	\$ 137	195
3303	Competitive Swimming Program	60,822	\$ 59,820	\$ 54,661	60,428
3304	Little Flippers Swimming Program	3,187	\$ 3,600	\$ 2,638	2,880
3305	Private Swimming Lessons	19,287	\$ 17,850	\$ 39,347	27,666
3311	Youth Tennis Academy Program	58,136	\$ 57,336	\$ 72,404	61,481
3312	Adult Tennis Clinics	2,081	\$ 5,197	\$ 2,120	2,044
3313	Private/Group Tennis Lessons	10,956	\$ 21,445	\$ 8,737	9,810
3314	Tennis Camp Programs	32,285	\$ 33,718	\$ 40,130	34,367
3315	USTA League Clinics	8,060	\$ 7,043	\$ 2,406	3,466
3317	USTA League Non-Res Fees	475	\$ 600	\$ 400	400
3320	Karate Program	7,525	\$ 7,560	\$ 7,246	7,560
3353	Tennis Special Events/Sponsorships	35	\$ 480	\$ 505	570
3360	S&T Summer Camp Programs	81,563	\$ 71,600	\$ 64,416	81,740
3372	S&T Activity Room Rental	2,530	\$ 2,560	\$ 4,410	4,020
3373	S&T Pool Deck Reservations	250	\$ 600	\$ 400	-
OTHER REVENUE:					
3400	Interest - Operating	5,228	\$ 5,081	\$ 5,786	5,200
3450	Interest - Reserve	3,425	\$ 3,555	\$ 3,772	3,264
3500	Late Fees	21,903	\$ 13,050	\$ 14,040	12,625
3550	Capital Contribution	92,868	\$ 69,840	\$ 88,274	78,600
3700	Violation/Fines	53,363	\$ 36,000	\$ 30,850	24,000
3750	Variance Committee	150	\$ 150	\$ 150	150
3850	WCA Events/Celebrations	-	\$ -	\$ -	-
3900	Other-Miscellaneous	2,411	\$ 100	\$ 5,602	100
3902	Vending Machine Income	1,960	\$ 1,987	\$ 1,424	1,607
3910	Legal Recovery	3,650	\$ -	\$ 862	-
3950	Excess Surplus Funds Reduction	-	\$ -	\$ -	-
Total Revenue:		\$ 1,586,652	\$ 1,436,675	\$ 1,467,031	\$ 1,337,578
EXPENSES					
ADMINISTRATIVE					
4006	Management/Accounting Fees	\$ 266,496	\$ 266,496	\$ 256,499	\$ 262,004
4007	Year-End Gifts - Non Staff	\$ 1,700	\$ -	\$ 3,000	\$ 2,000
4013	Postage & Reproduction Expenses	23,662	\$ 33,620	\$ 28,811	21,969
4014	Office Supplies/Expenses	5,169	\$ 8,471	\$ 3,354	5,426
4016	Office Equipment Repairs	905	\$ 2,300	\$ 915	1,284
4017	Office Equipment	8,798	\$ 8,582	\$ 7,732	9,090
4018	Annual Board Training	0	\$ 875	\$ 875	675
4019	On-Site Office Building Expenses	2,311	\$ 5,669	\$ 5,967	5,400
4020	On-Site Telephone/Fax/Internet	3,808	\$ 3,720	\$ 3,468	3,816
4024	Self-Help Expenses	320	\$ 1,760	\$ 300	1,130
4027	Governing Documents	0	\$ 3,150	\$ -	0
4028	Website Costs	4,367	\$ 3,421	\$ 2,550	3,181

W. Andrew Collier

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4030	WCA Events & Celebrations	3,690	\$ 7,700	\$ 6,199	6,910
4035	Garage Sale Expenses	2,336	\$ 2,700	\$ 2,384	2,100
4041	Other Committees	153	\$ 500	\$ -	500
4043	Welcome Committee	4,048	\$ 8,400	\$ 5,177	6,512
4044	Voting Members	1,414	\$ 1,900	\$ 87	1,900
4050	Annual Corporate Report Fee	61	\$ 62	\$ 62	62
4051	Doc Stamp Tax	0	\$ -	\$ 3,165	3,000
4052	Licenses & Permits	2,568	\$ 1,335	\$ 1,117	1,375
4054	Association Membership	90	\$ 100	\$ 280	279
4056	Bad Debt (Assessment & Fines)	894	\$ 47,000	\$ 20,312	10,978
4065	Professional Fees - Other	14,462	\$ 8,515	\$ 7,120	8,515
4074	Professional Fees - Audit	6,500	\$ 7,000	\$ 7,000	7,000
4075	Legal Expenses-Assessments	17,603	\$ 15,027	\$ 12,301	16,123
4076	Professional Fees - Legal-General	31,090	\$ 41,805	\$ 39,717	23,684
4077	Professional Fees-Legal/Violations	5,619	\$ 6,000	\$ 4,283	6,000
	Total Administrative	\$ 408,064	\$ 486,108	\$ 422,675	\$410,913
	INSURANCE				
4090	Insurance- General Liability	\$ 18,578	\$ 15,672	\$ 14,365	\$ 16,275
4091	Insurance-Property	\$ 11,527	\$ 13,292	\$ 11,224	\$ 12,387
4092	Insurance-Umbrella	\$ 5,548	\$ 3,460	\$ 3,089	\$ 3,436
4093	Insurance-D&O	\$ 8,951	\$ 10,006	\$ 8,940	\$ 10,006
4094	Insurance-Crime	\$ 1,562	\$ 2,006	\$ 1,835	\$ 2,065
4095	Insurance-W/C	\$ 642	\$ 791	\$ 911	\$ 795
4096	Insurance-Accident & Health	\$ 593	\$ 655	\$ 1,549	\$ 2,045
4097	Insurance - Bldrs Risk	\$ 1,103	\$ -	\$ -	\$ -
	Total Insurance	\$ 48,504	\$ 45,882	\$ 41,913	\$ 47,010
	S&T CENTER FACILITIES				
4160	Payroll - S&T	\$ 337,885	\$ 320,035	\$ 341,664	\$298,762
4201	Supplies - S&T	11,981	\$ 10,717	\$ 14,978	10,717
4202	Vending Machine Supplies	1,300	\$ 1,671	\$ 1,331	1,683
4203	Staff Development/Background Cks	1,332	\$ 484	\$ 2,203	1,540
4216	Telephone/Fax/Internet - S&T	5,803	\$ 5,742	\$ 5,567	5,584
5000	Equipment - S&T	1,518	\$ 8,725	\$ 10,412	2,223
5001	Repairs & Maintenance - S&T	7,763	\$ 8,685	\$ 8,438	8,645
5005	Electrical & Lighting Repairs	7,328	\$ 5,225	\$ 600	5,285
5206	Pest Control - S&T	495	\$ 688	\$ 636	688
5210	Signage	749	\$ 750	\$ 508	750
5211	Pool Supplies	40,679	\$ 35,259	\$ 48,317	43,371
5212	Pool Equipment/Maintenance	15,139	\$ 7,061	\$ 6,610	7,653
5213	Tennis Court Maintenance	387	\$ 500	\$ -	500
5215	Tennis Equipment Expense	94	\$ 1,225	\$ 1,708	1,225
5220	Grounds/Mainfenance - S&T	5,378	\$ 10,300	\$ 5,050	7,800
5221	Capital Improvements	119,474	\$ 20,000	\$ 621	0
	Total S&T Facilities	\$ 557,305	\$ 437,067	\$ 448,643	\$ 396,425
	S&T PROGRAMS				

W. Nelson Kelso

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6015	S&T Programs Supplies/Expenses	\$ 6,065	\$ 8,850	\$ 5,193	\$ 5,400
6021	Summer Camp Program	75,716	59,736	46,630	67,766
6024	Swim Pro Salary & Benefits	-	-	-	20,885
6025	Masters Swimming Program	5,448	5,359	6,263	5,359
6026	Tri-Gals Swimming Program	-	-	-	-
6027	Competitive Swimming Program	41,826	44,961	41,822	44,759
6029	Private Swimming Lessons	15,052	14,377	29,793	22,742
6034	Tennis Pro Salary & Benefits	-	-	-	17,905
6035	Youth Tennis Academy Program	43,142	45,308	49,942	47,178
6036	Adult Tennis Clinics	1,388	4,257	1,826	1,694
6037	Private Tennis Lessons	10,206	17,550	9,737	8,326
6038	Tennis Camps Program	25,454	27,186	30,224	26,491
6039	USTA League Clinics	6,622	5,795	1,945	2,948
6041	Tennis Socials Program	-	412	494	495
6018	Tennis Special Events /Tournaments	32	384	205	456
6050	Karate Program	6,212	5,943	5,654	5,943
	Total S&T Programs	\$ 237,163	\$ 240,118	\$ 229,728	\$ 278,347
	S&T CENTER UTILITIES				
7001	Electricity	\$ 46,015	\$ 55,596	\$ 51,274	\$ 52,621
7005	Natural Gas	1,069	1,665	1,171	1,551
7012	Water & Sewer	16,415	17,780	19,062	18,426
7018	Trash Removal	8,712	9,580	9,448	10,342
	Total Utilities	\$ 72,211	\$ 84,621	\$ 80,955	\$ 82,940
	FUTURE IMPROVEMENTS				
8200	Future Capital Improvements	\$ -	\$ -	\$ -	\$ -
8201	Contingency Fund	\$ -	\$ -	\$ -	\$ -
	Total Improvements	\$ -	\$ -	\$ -	\$ -
	TOTAL OPERATING EXPENSES	\$ 1,323,247	\$ 1,293,796	\$ 1,223,914	\$ 1,215,635
	RESERVES				
9100	S&T Center Reserves	\$ 121,620	\$ 139,327	\$ 139,332	\$ 118,679
9160	Interest - Reserves	3,425	3,555	3,874	3,264
	TOTAL RESERVES	\$ 125,045	\$ 142,882	\$ 143,206	\$ 121,943
	TOTAL EXPENDITURES	\$ 1,448,292	\$ 1,436,678	\$ 1,367,120	\$ 1,337,578
	Annual Assessment Fees:		\$291		\$262

W. Rubin