

<b>Villages of Westcreek Owners' Association, Inc.</b>		
<b>Account</b>	<b>Description</b>	<b>2023 Budget</b>
<b>Operating Accounts</b>		
<b>Income Accounts</b>		
<b>Assessment Revenue</b>		
40-4110-00	Homeowner Assessment	\$1,473,012.00
40-4111-00	Community Center Assessment	\$0.00
40-4115-00	Pro-rated Assessment	\$0.00
40-4120-00	Builder Assessment	\$0.00
40-4130-00	Special Assessment	\$0.00
40-4135-00	Capital Improvement Fee	\$0.00
40-4210-00	Late Fee Income	\$0.00
40-4211-00	Collections Income	\$0.00
40-4220-00	Fine Income	\$0.00
40-4400-00	Misc. Income	\$0.00
<b>Recreation &amp; Community Activities Revenue</b>		
41-4100-00	Soccer Income	\$49,989.74
41-4101-00	Fall Fest Income	\$2,500.00
41-4102-00	Swim Lessons Income	\$2,500.00
41-4103-00	Kickboxing/Water Aerobics/Zumba Income	\$500.00
41-4104-00	Smash Income	\$2,000.00
41-4105-00	Casino Night	\$2,000.00
41-4106-00	Ballroom Dancing Income	\$0.00
41-4107-00	National Night Out Income	\$0.00
41-4108-00	Piano Class Income	\$0.00
41-4109-00	Swim Team Income	\$1,500.00
41-4110-00	Salsa Class Income	\$500.00
41-4112-00	Basketball Income	\$0.00
41-4113-00	Clinic-Basketball Income	\$0.00
41-4114-00	Jubilee Income	\$0.00
41-4115-00	Sponsorship	\$1,500.00
41-4116-00	Community Efforts	\$0.00
41-4117-00	T-Ball/Baseball Income	\$0.00
41-4118-00	Volleyball Income	\$0.00
41-4120-00	Karate Income	\$0.00
41-4121-00	Dance 2 Fit	\$200.00
41-4122-00	Yoga	\$0.00
41-4123-00	Painting Class	\$0.00
41-4124-00	Flag Football	\$3,500.00
41-4125-00	Cross Training	\$0.00
41-4126-00	New Programs	\$0.00
41-4127-00	Camp Gladiator Income	\$2,500.00
41-4130-00	Food Truck Income	\$1,000.00
41-4131-00	Market Day Income	\$1,600.00
41-4132-00	Fireworks Stand Income	\$14,000.00
41-4133-00	ID Card Income	\$3,000.00
<b>Resale/ Transfer</b>		
45-4215-00	Transfer Fee Income	\$0.00
45-4500-01	Resale Certificate Income	\$0.00
<b>Other Revenue</b>		
46-4050-98	Interest Income - Operating	\$0.00
46-4601-00	Website/Newsletter Advertisements	\$0.00

	46-4602-00	Pool Usage Fees	\$5,000.00
	46-4603-00	Pavillion Usage Fees	\$15,000.00
	46-4604-00	Fence Repair/Reimbursement	\$0.00
	46-4605-00	Community Center Usage	\$38,000.00
	46-4606-00	Community Center Cleaning Income	\$0.00
	46-4607-00	Estate/Yard Sale Income	\$0.00
	46-4608-00	Concession Stand	\$0.00
	46-4609-00	Bingo Night	\$0.00
<b>Income Accounts Total</b>			<b>\$1,619,801.74</b>
<b>Expense Accounts</b>			
<b>Maintenance Dept.</b>			
	51-5110-00	Maintenance Supplies	\$15,000.00
	51-5111-00	Electrical/Lighting	\$8,500.00
	51-5112-00	Clock Tower	\$0.00
	51-5113-00	Parking Lots/ Streets Repair	\$0.00
	51-5114-00	Ranger Upkeep	\$2,500.00
	51-5120-00	Common Area Maintenance	\$12,000.00
	51-5129-00	Plumbing Repairs & Maintenance	\$1,000.00
	51-5135-00	Common Area Improvements	\$10,000.00
	51-5145-00	Landscaping	\$0.00
	51-5150-00	Irrigation Maint/ Repairs	\$5,000.00
	51-5152-00	Vandalism	\$100.00
	51-5155-00	Park Fence/Gate Maintenance	\$1,500.00
	51-5156-00	Major Street Fences	\$10,000.00
	51-5157-00	Natural Area Maintenance	\$0.00
	51-5158-00	Improved Area Maintenance	\$0.00
	51-5180-00	Community Center Appliance Maintenance	\$3,000.00
	51-5185-00	Holiday Decorating	\$6,000.00
	51-5190-00	Invasive Animal Removal	\$0.00
	51-5195-00	Community Center Maintenance	\$3,500.00
	51-5510-00	Pest Control	\$0.00
	51-5720-00	Recoverable Maintenance	\$0.00
	51-5910-00	Landscape Improvements	\$33,000.00
<b>Utilities</b>			
	52-5170-00	Trash Collection	\$10,000.00
	52-5210-00	Electric	\$35,000.00
	52-5220-00	Water	\$38,000.00
	52-5225-00	Sewage	\$0.00
	52-5230-00	Streetlight Electric	\$8,000.00
	52-6140-00	Telephone	\$13,500.00
<b>Admin. Costs</b>			
	53-5310-00	General Administrative	\$42,000.00
	53-5311-00	Meeting Expense	\$8,000.00
	53-5350-00	NSF- Processing Fee	\$0.00
	53-5375-00	Advertising	\$0.00
	53-5412-00	Payroll Processing Charge	\$35,000.00
	53-5420-00	Office Supplies	\$10,000.00
	53-5425-00	Office Furniture/Equipment	\$3,000.00
	53-5435-00	ID Card Expense	\$2,000.00
	53-5440-00	Bank Charges	\$2,000.00
	53-5445-00	Dues and Subscriptions	\$3,500.00

	53-5450-00	Record Storage	\$0.00
	53-5455-00	Licenses and Permits	\$350.00
	53-5550-00	Taxes	\$500.00
	53-5730-00	Recov. Transfer/ Refinance Fee	\$0.00
	53-5740-00	Recoverable Collections	\$0.00
<b>Office Admin Costs</b>			
	54-5315-00	Postage	\$0.00
	54-5320-00	Postage meter Contract	\$0.00
	54-5372-00	Bulk Mail Outs	\$0.00
	54-5374-00	Copy Paper	\$0.00
	54-5380-00	Specialty Printing	\$0.00
	54-5402-00	Other Professional Services	\$0.00
<b>Standards Dept</b>			
	55-5500-00	Standards Uniforms	\$0.00
	55-5501-00	Standards Supplies	\$0.00
	55-5502-00	Printer	\$0.00
	55-5503-00	Courtesy Notices- Printing	\$0.00
	55-5504-00	SD Cards	\$0.00
	55-5505-00	Furniture	\$0.00
	55-5506-00	Standards Computer	\$0.00
	55-5507-00	Standards Signs	\$150.00
<b>Rec. Dept.</b>			
	56-5600-01	Rec Department Uniforms	\$0.00
	56-5601-00	Printer and Ink	\$0.00
	56-5602-00	Furniture	\$0.00
	56-5610-00	Misc. Expense	\$0.00
<b>Insurance and Taxes</b>			
	57-5540-00	Insurance Liability and Property	\$44,972.07
	57-5541-00	Insurance- Workmans Comp	\$1,000.00
	57-5542-00	Corp and Property Taxes	\$0.00
	57-5543-00	Payroll Taxes	\$0.00
	57-5544-00	Insurance- Directors and Officers	\$0.00
	57-5546-00	Insurance- Business Auto	\$0.00
	57-5550-00	Audit and Tax Services	\$3,000.00
<b>Recreation and Community Activities Expenses</b>			
	58-5603-00	Special Events and Monthly Activities	\$0.00
	58-5604-00	Street signs and Banners	\$500.00
	58-5801-00	Easter Egg Hunt	\$1,500.00
	58-5802-00	Fall Festival	\$10,500.00
	58-5803-00	Volleyball Expense	\$0.00
	58-5804-00	Angel Tree	\$0.00
	58-5805-00	Bingo Expense	\$500.00
	58-5806-00	Sports Equipment	\$0.00
	58-5807-00	National Night Out	\$0.00
	58-5808-00	Flag Football	\$12,000.00
	58-5810-00	Soccer Expense	\$50,000.00
	58-5811-00	New Programs	\$250.00
	58-5813-00	Concessions	\$0.00
	58-5815-00	Basketball	\$0.00
	58-5816-00	Clinic-Basketball	\$0.00
	58-5817-00	T-Ball/Baseball Expense	\$0.00
	58-5818-00	Santa in the Park	\$1,000.00

	58-5820-00	Carnival	\$0.00
	58-5821-00	Casino Night	\$7,000.00
	58-5822-00	Lighting Contest	\$300.00
	58-5825-00	Swim Lesson Instructors	\$2,500.00
	58-5830-00	Bulk Pick up	\$1,500.00
	58-5831-00	Smash Expense	\$3,500.00
	58-5832-00	Zumba Expense	\$1,000.00
	58-5833-00	Salsa Expense	\$850.00
	58-5834-00	Dance 2 Fit Expense	\$200.00
<b>Payroll</b>			
	59-5901-00	CM/AC	\$0.00
	59-5902-00	Super of Admin	\$0.00
	59-5903-00	Super of Rec	\$0.00
	59-5904-00	Maintenance Supervisor	\$0.00
	59-5905-00	Standards Monitors	\$0.00
	59-5906-00	Full Time Employee	\$248,000.00
	59-5907-00	Part Time	\$0.00
	59-5908-00	Rec Assistant	\$0.00
	59-5909-00	Common Area Monitors	\$69,000.00
	59-5910-00	Employee Insurance	\$0.00
	59-5911-00	Lifeguards	\$0.00
	59-5912-00	Gate Guards	\$0.00
	59-5915-00	Payroll Expenses	\$0.00
	59-5925-00	Payroll Taxes	\$28,000.00
	59-5935-00	Staff Performance Incentive	\$2,000.00
<b>Contracts</b>			
	60-5140-00	Landscape Maintenance Contract	\$115,000.00
	60-5410-00	Management Fee	\$56,160.00
	60-5411-00	Spectrum Personnel	\$126,000.00
	60-5413-00	On Site Standards Manager	\$0.00
	60-5430-00	Copier Contract	\$5,200.00
	60-5940-00	Officiating	\$0.00
	60-5945-00	Security-Patrol	\$65,000.00
	60-6001-00	Pest Control Contract	\$3,500.00
	60-6002-00	Security Contract	\$72,000.00
	60-6003-00	Street Sweeping	\$500.00
	60-6004-00	Janitorial Contract- Special Cleanings	\$4,000.00
	60-6005-00	Weekly Janitorial Comm Center	\$7,500.00
	60-6007-00	Security-Reservations	\$10,000.00
	60-6008-00	Security - BOD Meetings	\$800.00
	60-6020-00	Security Camera/Fire Alarm Contract	\$0.00
	60-6223-00	Fire Alarm/Sprinkler Contract	\$15,000.00
	60-6225-00	Pool Management Contract	\$32,000.00
<b>Pool</b>			
	61-6120-00	Pool Cleaning	\$0.00
	61-6125-00	Pool Repairs	\$2,500.00
	61-6126-00	Pump Maintenance	\$0.00
	61-6127-00	Pool/Deck	\$0.00
	61-6128-00	Bath House/Cabana	\$0.00
	61-6129-00	Pool Furniture	\$1,000.00
	61-6130-00	Pool Supplies	\$1,200.00
	61-6135-00	Pool Management	\$0.00

<b>Other Operating Expenses</b>			
	62-5365-00	Depreciation Expense	\$0.00
	62-5380-00	Insurance Deductible	\$1,000.00
	62-5421-00	Bookkeeping Services	\$0.00
	62-5430-00	Legal	\$10,000.00
	62-5710-00	Recoverable Legal	\$0.00
	62-6007-00	Computer Maintenance	\$0.00
	62-6126-00	Amenity Center General Maint.	\$0.00
	62-6130-00	Amenity Center Supplies/General	\$0.00
	62-6135-00	Fixed Asset Conversion	\$0.00
	62-6200-00	Bad Debts	\$0.00
	62-6204-00	Other Consulting	\$0.00
	62-6205-00	Note Payable Interest	\$0.00
	62-6206-00	Current Portion Note Payable	\$20,334.78
	62-6208-00	Travel: Mileage, Parking, Meals	\$250.00
	62-6209-00	Parking	\$0.00
	62-6210-00	Professional Development	\$1,600.00
	62-6211-00	Education Expenses	\$0.00
	62-6213-00	Equipment Rental	\$0.00
	62-6214-00	Software	\$600.00
	62-6215-00	Flags	\$2,000.00
	62-6216-00	Newsletter Development	\$0.00
	62-6217-00	Website Development	\$2,000.00
	62-6218-00	Services CC (contract services)	\$0.00
	62-6219-00	Extra Community Center Principal Payments	\$6,000.00
	62-6220-00	Community Efforts	\$0.00
<b>Reserve</b>			
	63-6300-00	Transfer to Reserve	\$247,484.89
	63-6301-00	Capital Improvements	\$0.00
	63-6310-00	Transfer From Reserves	\$0.00
<b>Expense Accounts Total</b>			<b>\$1,619,801.74</b>
<b>Operating Accounts Net</b>			<b>\$0.00</b>