

Valle Escondido Homeowners' Association
Operating Budget Comparison
2024 Budget vs 2023 Budget and Actuals

	2023 Actuals***	2023 Budget	2024 Budget
Ordinary Income/Expense			
Income			
4230 · Garage Sale Income	1,143.16	1,200.00	2000.00
4100 · GENERAL REVENUE			
4110 · Homeowners Dues			
4111 · Late Fee and Charges	530.54	0.00	
4115 · Association Dues & Assessments	237,063.34	238,000.00	288870.00
Total 4110 · Homeowners Dues	237,593.88	238,000.00	288870.00
4120 · Guest Fees	5,907.42	5,500.00	9000.00
4130 · Standby Lot Fees	675.00	750.00	1500.00
4140 · Transfer Fees	21,000.00	15,000.00	13500.00
4160 · Dumpster Fee	1,650.00	2,500.00	2000.00
4210 · Homeowner Rental Fees	93.46	100.00	
4100 · GENERAL REVENUE - Other	140.53	0.00	
Total 4100 · GENERAL REVENUE	267,060.29	261,850.00	314870.00
4500 · CLUBHOUSE			
4540 · Internal Sales (staff...)	3,205.21		3300.00
4530 · Merchandise Sales	4,716.00	6,000.00	4000.00
4510 · Food Sales	26,658.46	24,000.00	28200.00
4520 · Liquor Sales	31,521.88	32,000.00	32500.00
4521 · Packaged Liquor Sales	274.64	900.00	1200.00
Total 4500 · CLUBHOUSE	66,376.19	62,900.00	69200.00
4600 · GOLF			
4610 · Green Fees	18,020.78	25,200.00	22300.00
4620 · Golf Memberships	5,105.00	5,500.00	5000.00
4630 · Golf Special Events	605.00	400.00	400.00
4640 · Mulligan Money	1,458.26	1,500.00	1500.00
Total 4600 · GOLF	25,189.04	32,600.00	29200.00
Total Income	359,768.68	358,550.00	415270.00
Gross Profit	359,768.68	358,550.00	415270.00
Expense			
Square Fees	2,404.71	2,000.00	2500.00
6590 · POOL			
6063 · Pool Contract Labor	1,007.79	3,500.00	1000.00
6065 · Labor - Pool	2,287.40	2,500.00	3400.00
6060 · Pool Supplies	952.09	2,000.00	1400.00
6590 · POOL - Other			100.00
Total 6590 · POOL	4,247.28	8,000.00	5900.00
6845 · FIREWISE			
6848 · Firewise Contract Labor		250.00	
6847 · Firewise Labor	0.00	500.00	600.00
6846 · Firewise Supplies/Equipment	286.06	1,500.00	
Total 6845 · FIREWISE	286.06	2,250.00	600.00
Closed Account	66.50		
5025 · Licenses and Fees	595.38	300.00	
5030 · Operating Supples	184.41		
5140 · Taxes			
51402 · Property Taxes	5,257.71	5,200.00	5350.00
5140 · Taxes - Other	50.00		
Total 5140 · Taxes	5,307.71	5,200.00	5350.00
5800 · Miscellaneous Expenses			
5027 · Dues and Subscriptions	0.48		
Total 5800 · Miscellaneous Expenses	0.48		
6000 · CLUBHOUSE EXP			
6010 · Cost of Food Service			
6015 · Clubhouse Labor - Food Service	37,891.50	46,000.00	46200.00
6020 · Food & Bev	16,528.50	12,100.00	15750.00
6030 · Liquor	14,059.89	13,400.00	13480.00
6010 · Cost of Food Service - Other		1,100.00	
Total 6010 · Cost of Food Service	68,479.89	72,600.00	75430.00
6035 · Other Clubhouse Expenses			
6135 · Clubhouse Area (Garage Sale)	1,143.16	100.00	2000.00
6130 · Playground	50.00		
6040 · Merchandise Expense	2,994.48	4,000.00	3000.00
6044 · Other Clubhouse Expense	1,583.08	1,500.00	1400.00
6045 · Clubhouse Labor - Maintenance	3,111.00	800.00	2300.00
6047 · Clubhouse Labor - Special Event	220.00	0.00	
6050 · Special Events	545.00	0.00	560.00
6070 · Operating Supplies	913.60	650.00	950.00
6080 · Utilities & TV	2,236.38	2,500.00	2100.00
6090 · Repair & Maintainace	1,675.47	850.00	1200.00
6091 · Advertising	3,641.37	2,000.00	2410.00
6100 · Grounds & Beautification		250.00	400.00
6110 · Training	532.50	350.00	550.00
6115 · Over & Short	-347.87	100.00	
6035 · Other Clubhouse Expenses - Other	678.23	1,200.00	
Total 6035 · Other Clubhouse Expenses	18,976.40	14,300.00	16870.00
Total 6000 · CLUBHOUSE EXP	87,456.29	86,900.00	92300.00
6200 · GOLF EXP			

**Valle Escondido Homeowners' Association
Operating Budget Comparison
2024 Budget vs 2023 Budget and Actuals**

	<u>2023 Actuals***</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
6280 · Mulligan - Purchases	1,458.26	1,500.00	1500.00
6210 · Golf Memberships/Training		100.00	100.00
6220 · Golf Supplies	12,566.91	11,000.00	11000.00
6230 · Golf Vehicle Repair	11,355.92	1,500.00	2700.00
6240 · Golf Other Repair	1,924.44	4,000.00	2100.00
6260 · Golf - Tournaments		400.00	400.00
6270 · Labor - Golf	38,573.50	40,400.00	39000.00
6200 · GOLF EXP - Other	305.67		
Total 6200 · GOLF EXP	66,184.70	58,900.00	56800.00
6300 · ROADS			
6310 · Roads Contract Labor	10,591.47	10,000.00	22000.00
6320 · Labor - Snow Removal/Maint	7,579.50	4,000.00	5720.00
6325 · Labor - Culverts	132.00		
6340 · Road Materials	1,121.00	8,000.00	11000.00
6350 · Road Equipment Repairs	7,832.94	500.00	2100.00
Total 6300 · ROADS	27,256.91	22,500.00	40820.00
6400 · LAKE			
6410 · Lake Contract Labor	3,868.05	4,500.00	7243.00
6415 · Labor - Lakes	120.00	250.00	150.00
6430 · Lake License & Fees	101.00		100.00
6440 · Lake Supplies	1,568.77	3,000.00	3100.00
Total 6400 · LAKE	5,657.82	7,750.00	10593.00
6500 · WATER			
6510 · Water Contract Labor	3,955.45	4,000.00	5000.00
6515 · Labor - Water	11,668.25	13,000.00	14300.00
6520 · Water License & Fees	261.82	500.00	660.00
6530 · Water Operating Supplies	384.32	5,000.00	5750.00
6550 · Water Repairs & Maint	3,631.80	0.00	14100.00
6560 · Water Training			600.00
Total 6500 · WATER	19,901.64	22,500.00	40410.00
6610 · OPERATING			
6907 · Sick Pay	625.00		1400.00
6614 · OPERATING LABOR			
6640 · Labor - Other	4,441.63	5,000.00	13750.00
6615 · Labor - Bookkeeping	7,771.50	7,500.00	8200.00
Total 6614 · OPERATING LABOR	12,213.13	12,500.00	21950.00
6650 · Employee Salary	585.00		
6660 · REPAIRS, MAINT, & SUPPLIES			
6665 · Repairs	341.99	0.00	
6670 · Fuel	4,070.63	2,500.00	3770.00
6680 · Parts	209.82	3,500.00	2100.00
6690 · Tools	84.41	400.00	700.00
6660 · REPAIRS, MAINT, & SUPPLIES - Other		100.00	
Total 6660 · REPAIRS, MAINT, & SUPPLIES	4,706.85	6,500.00	6570.00
6901 · Office Supplies	238.28	1,200.00	1200.00
6904 · Postage	10.02	300.00	300.00
6905 · Dues & Sub	4,463.83	3,000.00	4330.00
6906 · Donations	2,500.00	3,000.00	3000.00
6908 · Payroll Taxes	16,058.20	18,000.00	18430.00
6910 · Bank Charges	1,242.11	200.00	1000.00
6610 · OPERATING - Other	30.00	0.00	
Total 6610 · OPERATING	42,672.42	44,700.00	58180.00
6800 · ADMIN OVERHEAD	60.90	1,750.00	1000.00
6810 · UNALLOCATED UTILITIES			
6820 · Electric	8,585.64	11,250.00	10500.00
6825 · Propane	7,681.13	8,500.00	8100.00
6830 · Telephone & Internet	2,508.17	2,500.00	2640.00
6835 · Garbage Fees	22,398.88	18,500.00	23500.00
Total 6810 · UNALLOCATED UTILITIES	41,173.82	40,750.00	44740.00
6850 · VEHA I NSURANCE			
6875 · Workers Comp Insurance	2,628.00	2,100.00	2800.00
6855 · Property/Liability/Vehicle	26,422.74	23,500.00	31100.00
Total 6850 · VEHA I NSURANCE	29,050.74	25,600.00	33900.00
6880 · OUTSIDE SERVICES			
6885 · Accounting	6,192.57	12,000.00	6000.00
6890 · Legal	1,744.44	1,500.00	2000.00
Total 6880 · OUTSIDE SERVICES	7,937.01	13,500.00	8000.00
Total Expense	340,444.78	342,600.00	401093.00
Net Ordinary Income	19,323.90	15,950.00	14177.00