

# 2020 BUSINESS PLANS

United Laguna Woods Mutual  
Third Laguna Hills Mutual  
Golden Rain Foundation & Trust



Laguna Woods Village<sup>®</sup>

\*Cover Photo: Carol Lilyquist



**Laguna Woods Village  
2020 BUSINESS PLANS  
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# Laguna Woods Village®

## STAFF REPORT

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**DATE:** September 2019  
**FOR:** Board of Directors  
**SUBJECT:** 2020 Business Plan – Final

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### **RECOMMENDATION**

Receive and file.

### **BACKGROUND**

In September 2019, at the regular scheduled meetings, each of the Corporate Boards adopted by resolution the 2020 Business Plans, inclusive of operating, capital, and reserve funding. Collectively, this represents a consolidated budget of \$101,961,947 for planned revenues and expenditures in Laguna Woods Village (GRF, United Mutual, and Third Mutual). This final version of the budget represents an increase of \$3,987,597 or 4% compared to current year.

### **DISCUSSION**

As a service organization, VMS staffing is the largest component of the business plan. The adopted budget includes a net increase of 10 positions to correct unused turnover contingency, fund existing service levels, and address enhancements and increased scopes of work with particular emphasis on landscape, security, maintenance & construction, and the office of the CEO.

Brief notations of budgetary line items with significant change from prior year are noted below as increases or (decreases), and listed in order of appearance. These items were reviewed in detail at special committee and board meetings held from May through August as part of the annual business planning process. These line items are presented in the Consolidated Revenues and Expenditures Report found under the [Operating Divisions] tab.

#### **Revenues**

- **Non-Assessment Revenue decreased the assessment by (\$68,888)** with budget adjustments to reflect recent experience, including more revenue in the areas of interest earnings, advertising, and permit fees; partially offset by a lower projection of revenue received from the transfer fee and a correction of overstated revenue budgets in 2019 including golf greens fees, clubhouse rentals, and event fees.

## Expenses

- **Employee Compensation increased by \$1,599,030 or 4%** due to increased staffing and the inclusion of planned wage adjustments. Staffing levels increased by 20 Full Time Equivalents (FTEs), primarily in Landscape Services to correct unused turnover contingency and fund existing service levels, Department of Security Services to provide increased enforcement, Maintenance & Construction to fund existing staff needed to maintain existing service levels, and in the Office of the CEO for an additional marketing content editor.
- **Expenses Related to Compensation decreased by (564,742) or (4%)** primarily due to a lower budget for workers compensation insurance and favorable terms for union medical, negotiated at contract renewal.
- **Materials increased by \$369,280** due to due to planned use of fertilizers and increased use of materials for lawn and shrub-bed maintenance also increased expense in Residential Services for purchase of security access cards and radio frequency vehicle decals used at the automated gates.
- **Community Events increased by \$34,061** due to expanded quality of entertainment and additional themed dinners.
- **Electricity increased by \$106,642** based on current consumption with a projected contingency for rate increases.
- **Water increased by \$265,749** based on historical consumption at projected rates. Water rates increased per El Toro Water adopted budget and went into effect July 1, 2019.
- **Trash increased by \$35,328** due to contractual rate increases and the addition of a trash budget for carpentry services that was previously unbudgeted.
- **Gas increased by \$23,460** to reflect actuals and correct an understated budget.
- **Fuel and Oil increased by \$81,600** due to an upward trend in diesel and gas prices.
- **Legal Fees increased by \$425,000** due to a contingency for potential labor related legal fees, which was shared equally among the corporations.
- **Professional Fees decreased by (\$68,389)** due to the elimination of unused contingencies for plumbing consultant.
- **Equipment Rental decreased by (\$45,083)** to match recent experience. Unused portions of contingencies were eliminated.
- **Outside Services increased by \$932,096** primarily due to increased contractual costs for the outsourced aquatics operation and support services for cable network system. Also, each mutual included a contingency for outsourced tree trimming work and gutter cleaning services.
- **Repairs and Maintenance decreased by (\$74,949)** due to a budget correction; fire alarm repairs were double budgeted in 2019.
- **Other Operating Expense increased by \$93,508** due to added staff support expenses, training and education, and recruiting costs to address turnover.

- **Income Taxes increased by \$25,000** due to an addition of income tax provision in United; this contingency line was previously unbudgeted.
- **Property and Sales Tax increased by \$1,313,937** for the cooperatives, in anticipation of higher assessed property values.
- **Insurance increased by \$526,909** due to higher insurance premiums anticipated in liability and property renewals.
- **Cable (Television) Programming decreased by (1,063,852)**, reflecting a recent Board decision for non-renewal of the Fox Sports programming, partially offset by increased programming costs anticipated for other channels.

### **FINANCIAL ANALYSIS**

The budget proposals adopted by GRF, United, and Third will be notified to members at least 30 days prior to the start of the 2020 fiscal year, as required by Civil Code §5300.

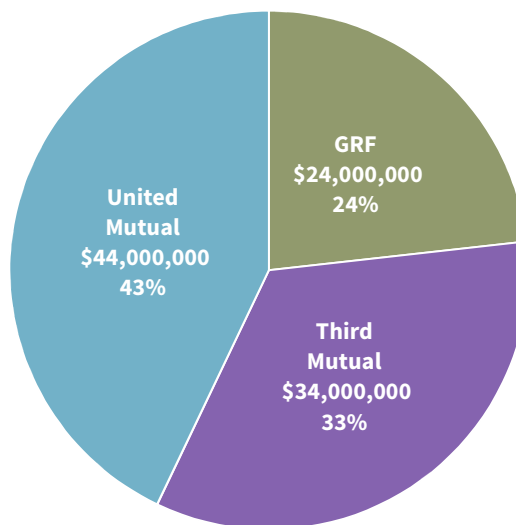
**Prepared By:** Jose Campos, Financial Services Manager  
Betty Parker, Chief Financial Officer

**Reviewed By:** Siobhan Foster, Chief Operating Officer  
Jeff Parker, Chief Executive Officer

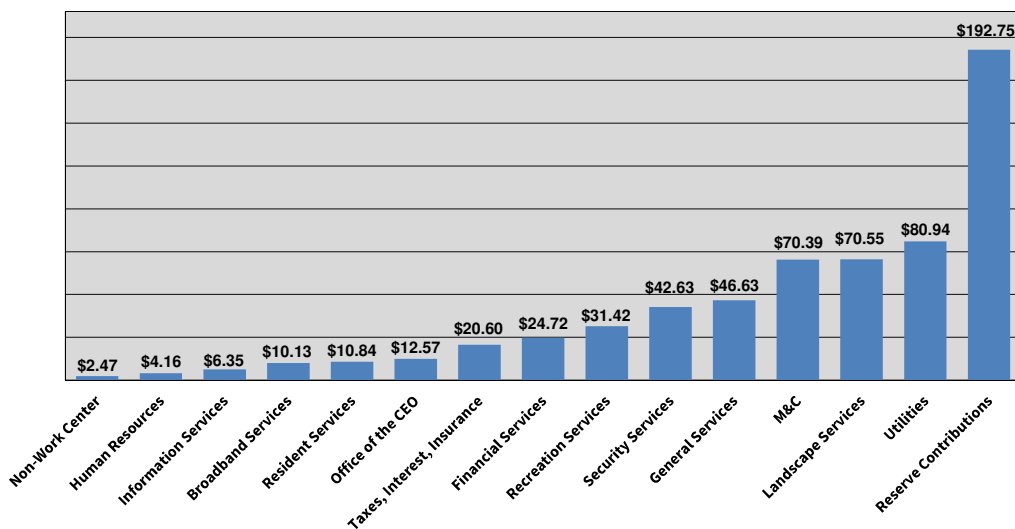
## Business Plan Update

- Plan assumes more non-assessment revenue to offset costs, \$17.1 million
- Staffing increase of 10 positions for service improvements
- GRF updated five-year CIP with \$6MM for planned projects and equipment in 2020
- Continued commitment to reserve funding plans

2020 Budget - \$102 Million



Average Basic Assessment is \$627 per month

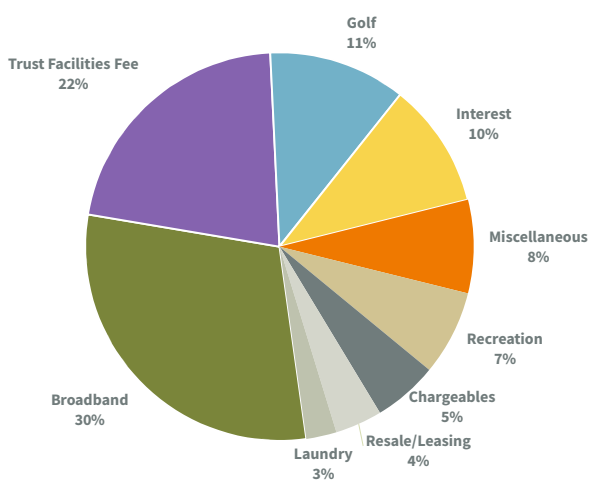




## Comprehensive Fee Review

- Broadband
- Facility Room Rental Fees
- Additional Occupants
- Equestrian
- Garden Center
- Guest Fees

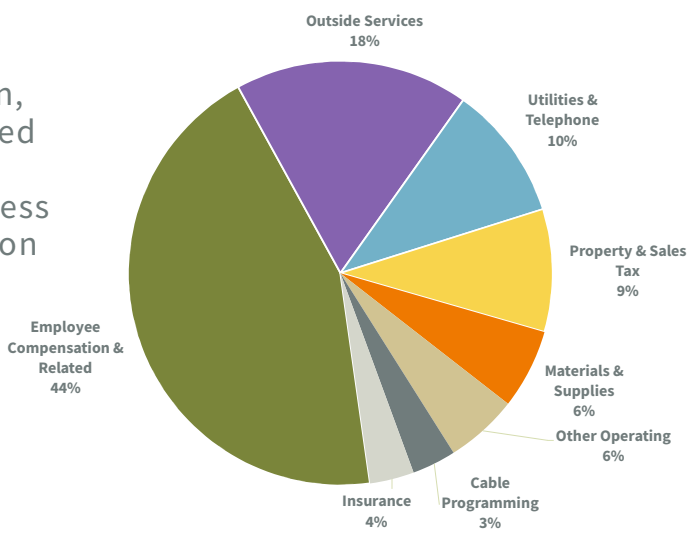
### Non Assessment Revenue \$17 Million



## Comprehensive Expense Review

As a service organization, compensation and related costs are the largest component of the business plan, designed to focus on service improvements throughout the organization.

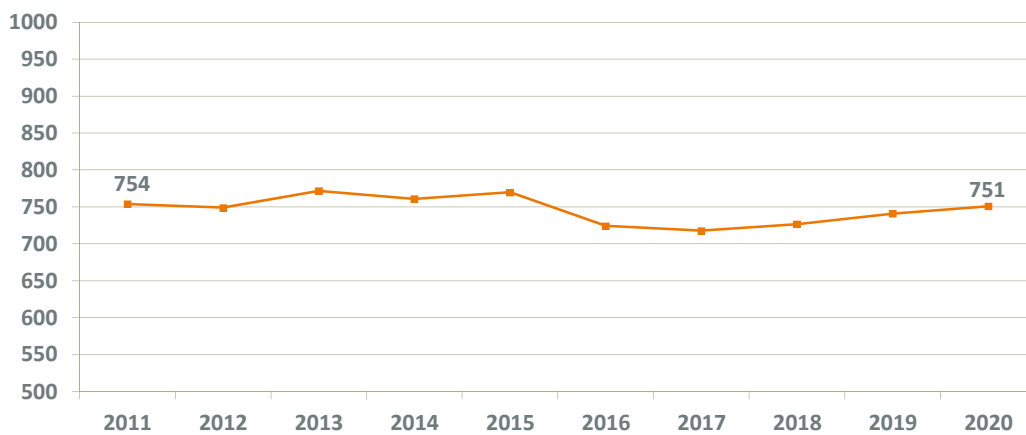
### Gross Expenses - \$119 Million



## Staffing Full-Time Equivalents (FTEs)

Department	2019	2020	Increase/ (Decrease)
Office of the CEO	9.00	10.00	1.00
Resident Services	36.00	35.00	(1.00)
General Services	93.07	91.57	(1.50)
Landscape Services	142.27	149.00	6.73
Broadband Services	23.00	23.00	0.00
Information Services	10.50	10.50	0.00
Financial Services	30.00	31.00	1.00
Security Services	118.19	119.68	1.49
Recreation Services	85.11	86.36	1.25
Human Resources	8.40	8.40	0.00
Maintenance & Construction	185.50	186.50	1.00
<b>Total FTEs</b>	<b>741.04</b>	<b>751.01</b>	<b>9.97</b>

## 10-Year Staffing Budget (FTEs)



# 2020 BUSINESS PLAN

United Laguna Woods Mutual

Adopted September 10, 2019

## BOARD OF DIRECTORS

JUANITA SKILLMAN, President  
CARL RANDAZZO, 1<sup>st</sup> Vice President  
PARKASH "CASH" ACHREKAR, 2<sup>nd</sup> Vice President  
MAGGIE BLACKWELL, Secretary  
GARY MORRISON, Treasurer  
ELSIE ADDINGTON  
MANUEL ARMENDARIZ  
REZA BASTANI  
ANTHONY LIBERATORE  
SUE MARGOLIS  
ANDRE TORNG

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, President/CEO  
BETTY PARKER, Chief Financial Officer



UNITED LAGUNA WOODS  
MUTUAL



## UNITED LAGUNA WOODS MUTUAL 2020 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2019	2020	Change
<b>REVENUES:</b>								
<b>Non-assessment Revenues:</b>								
Merchandise Sales	\$22,660	\$20,663	\$16,489	\$30,000	\$20,000	\$0.40	\$0.26	\$0.14
Fees and Charges to Residents	544,319	184,245	513,803	475,138	539,522	6.26	7.11	(0.85)
Laundry	136,742	188,260	271,454	280,000	270,000	3.69	3.56	0.13
Miscellaneous	495,298	503,794	597,370	640,500	578,701	8.44	7.63	0.81
<b>Total Revenue</b>	<b>\$1,199,019</b>	<b>\$896,962</b>	<b>\$1,399,116</b>	<b>\$1,425,638</b>	<b>\$1,408,223</b>	<b>\$18.79</b>	<b>\$18.56</b>	<b>\$0.23</b>
<b>EXPENSES:</b>								
Employee Compensation	\$6,155,669	\$6,769,342	\$7,101,334	\$7,001,825	\$7,545,645	\$92.27	\$99.44	\$7.17
Expenses Related to Compensation	2,349,011	2,533,803	2,950,772	2,865,444	2,953,208	37.76	38.92	1.16
Material and Supplies	959,608	782,393	847,345	850,996	963,885	11.22	12.70	1.48
Electricity	317,548	192,576	151,523	185,320	189,000	2.44	2.49	0.05
Sewer	1,754,382	1,736,044	1,723,347	1,776,600	1,779,600	23.41	23.45	0.04
Water	1,567,174	1,888,496	1,898,155	1,850,960	1,919,116	24.39	25.29	0.90
Trash	355,500	379,488	407,744	408,533	429,177	5.38	5.66	0.28
Telephone	1,193	664	669	0	685	0.00	0.01	0.01
Legal Fees	255,120	193,400	253,208	175,000	349,985	2.31	4.61	2.30
Professional Fees	113,206	100,513	174,191	167,915	121,979	2.21	1.61	(0.60)
Equipment Rental	11,975	8,246	5,878	8,291	3,654	0.11	0.05	(0.06)
Outside Services	660,350	759,101	1,215,518	656,053	765,211	8.65	10.09	1.44
Repairs and Maintenance	49,794	22,235	45,347	42,470	41,314	0.56	0.54	(0.02)
Other Operating	126,613	162,176	128,831	148,834	166,682	1.96	2.20	0.24
Income Taxes	4,737	19,849	(371,167)	0	25,000	0.00	0.33	0.33
Property and Sales Tax*	9,406,606	10,062,623	10,765,612	9,810,779	11,111,994	***	***	***
Property Insurance*	654,843	617,222	634,590	799,133	974,142	***	***	***
Insurance	477,379	512,394	476,748	492,920	529,519	6.50	6.98	0.48
Net Allocations to Mutuals	806,145	790,755	969,562	941,869	1,355,431	12.41	17.86	5.45
Uncollectible Accounts	0	26,495	44,785	0	59,600	0.00	0.79	0.79
(Gain)/Loss on Sale	(1,463)	(2,047)	(886)	(7,500)	(7,500)	(0.10)	(0.10)	0.00
<b>Total Expenses</b>	<b>\$26,025,390</b>	<b>\$27,555,768</b>	<b>\$29,423,106</b>	<b>\$28,175,442</b>	<b>\$31,277,327</b>	<b>\$231.48</b>	<b>\$252.92</b>	<b>\$21.44</b>
(Surplus)/Deficit Recovery	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
<b>Total Operating</b>	<b>\$24,826,371</b>	<b>\$26,658,806</b>	<b>\$28,023,990</b>	<b>\$26,749,804</b>	<b>\$29,869,104</b>	<b>\$212.69</b>	<b>\$234.36</b>	<b>\$21.67</b>
<b>RESERVE CONTRIBUTIONS:</b>								
Reserve Fund	\$10,471,647	\$10,850,268	\$10,850,268	\$11,229,648	\$11,535,000	\$148.00	\$152.02	\$4.02
Contingency Fund	1,442,403	1,441,644	1,062,464	1,138,140	758,760	15.00	10.00	(5.00)
<b>Total Reserve Contributions</b>	<b>\$11,914,050</b>	<b>\$12,291,912</b>	<b>\$11,912,732</b>	<b>\$12,367,788</b>	<b>\$12,293,760</b>	<b>\$163.00</b>	<b>\$162.02</b>	<b>(\$0.98)</b>
<b>TOTAL MUTUAL</b>	<b>\$36,740,421</b>	<b>\$38,950,718</b>	<b>\$39,936,722</b>	<b>\$39,117,592</b>	<b>\$42,162,864</b>	<b>\$375.69</b>	<b>\$396.38</b>	<b>\$20.69</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,149,988	\$12,870,405	\$13,778,715	\$13,947,912	\$13,778,752	\$183.83	\$181.60	(\$2.23)
GRF Reserve Contributions	1,593,396	1,821,024	1,821,024	1,441,644	1,821,024	19.00	24.00	5.00
<b>Total GRF</b>	<b>\$14,743,384</b>	<b>\$14,691,429</b>	<b>\$15,599,739</b>	<b>\$15,389,556</b>	<b>\$15,599,776</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$51,483,805</b>	<b>\$53,642,147</b>	<b>\$55,536,461</b>	<b>\$54,507,148</b>	<b>\$57,762,640</b>	<b>\$578.52</b>	<b>\$601.98</b>	<b>\$23.46</b>

\*The asterisk indicates an assessment that varies per manor.

## UNITED LAGUNA WOODS MUTUAL 2020 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		Change
						2019	2020	
<b>OPERATING:</b>								
Non Work Center	\$3,919,114	\$4,114,686	\$4,039,524	\$3,941,266	\$4,260,423	\$51.94	\$56.15	\$4.21
Property and Sales Tax*	9,406,606	10,062,623	10,765,612	9,810,779	11,111,994	***	***	***
Office of the CEO	559,669	400,879	444,173	453,934	532,470	5.98	7.02	1.04
Resident Services	387,909	528,113	817,030	588,939	1,013,892	7.76	13.36	5.60
General Services	766,401	801,875	1,084,821	868,410	1,027,283	11.45	13.54	2.09
Landscape Services	3,252,548	3,396,200	3,529,499	3,771,161	4,249,225	49.70	56.00	6.30
Information Services	17,419	41,401	46,022	46,269	0	0.61	0.00	(0.61)
Financial Services	975,314	1,102,583	694,923	1,130,455	1,256,223	14.90	16.56	1.66
Property Insurance*	654,843	617,222	634,590	799,133	974,142	***	***	***
Security Services	147,570	123,268	102,445	162,680	140,492	2.14	1.85	(0.29)
Human Resource Services	0	0	0	0	149,985	0.00	1.98	1.98
Maintenance & Construction	4,738,978	5,469,956	5,865,351	5,176,778	5,152,975	68.21	67.90	(0.31)
<b>Net Operating</b>	<b>\$24,826,371</b>	<b>\$26,658,806</b>	<b>\$28,023,990</b>	<b>\$26,749,804</b>	<b>\$29,869,104</b>	<b>\$212.69</b>	<b>\$234.36</b>	<b>\$21.67</b>
<b>RESERVE CONTRIBUTIONS:</b>								
Reserve Fund	\$10,471,647	\$10,850,268	\$10,850,268	\$11,229,648	\$11,535,000	\$148.00	\$152.02	\$4.02
Contingency Fund	1,442,403	1,441,644	1,062,464	1,138,140	758,760	15.00	10.00	(5.00)
<b>Total Reserve Contributions</b>	<b>\$11,914,050</b>	<b>\$12,291,912</b>	<b>\$11,912,732</b>	<b>\$12,367,788</b>	<b>\$12,293,760</b>	<b>\$163.00</b>	<b>\$162.02</b>	<b>(\$0.98)</b>
<b>TOTAL MUTUAL</b>	<b>\$36,740,421</b>	<b>\$38,950,718</b>	<b>\$39,936,722</b>	<b>\$39,117,592</b>	<b>\$42,162,864</b>	<b>\$375.69</b>	<b>\$396.38</b>	<b>\$20.69</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,149,988	\$12,870,405	\$13,778,715	\$13,947,912	\$13,778,752	\$183.83	\$181.60	(\$2.23)
GRF Reserve Contributions	1,593,396	1,821,024	1,821,024	1,441,644	1,821,024	19.00	24.00	5.00
<b>Total GRF</b>	<b>\$14,743,384</b>	<b>\$14,691,429</b>	<b>\$15,599,739</b>	<b>\$15,389,556</b>	<b>\$15,599,776</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$51,483,805</b>	<b>\$53,642,147</b>	<b>\$55,536,461</b>	<b>\$54,507,148</b>	<b>\$57,762,640</b>	<b>\$578.52</b>	<b>\$601.98</b>	<b>\$23.46</b>

\*The asterisk indicates an assessment that varies per manor.



**RESOLUTION 01-19-72**

**2020 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 10, 2019, that the Business Plan of this Corporation for the year 2020 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said Business Plan, the Board of Directors of this Corporation hereby estimates that the net sum of \$42,162,864 is required by the Corporation to meet the United Laguna Woods Mutual operating expenses and reserve contributions for the year 2020. In addition, the sum of \$15,599,776 is required by the Corporation to meet the Golden Rain Foundation and the Golden Rain Foundation Trust operating expenses and reserve contributions for the year 2020. Therefore, a total of \$57,762,640 is required to be collected from and paid by the members of the Corporation as monthly assessments; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby approves expenditures from reserves in the sum of \$14,389,320 of which \$12,980,578 is planned from the Reserve Fund and \$1,408,742 from the Contingency Fund; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby determines and establishes monthly assessments of the Corporation as shown on each member's breakdown of monthly assessments for the year 2020, inclusive of property taxes and property insurance as filed in the records of the Corporation, and said assessments to be due and payable by the members of this Corporation on the first day of each month; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.



**RESOLUTION 01-19-73**

**2020 RESERVE FUND RESOLUTION**

**WHEREAS**, Civil Code § 5570 requires specific reserve funding disclosure statements for common interest developments; and

**WHEREAS**, planned assessment or other contributions to reserves must be projected to ensure balances will be sufficient at the end of each year to meet the Corporation's obligations for repair and/or replacement of major components during the next 30 years;

**NOW THEREFORE BE IT RESOLVED**, September 10, 2019, that pursuant to Civil Code § 5570 the Board hereby adopts the 30-Year Reserve Funding Plan (attached) prepared by Association Reserves™ for fiscal year 2020; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.



**UNITED LAGUNA WOODS MUTUAL  
2020 BUSINESS PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	INCREASE/(DECREASE) \$	%
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
1 PLUMBING SERVICE	\$1,203,640	\$1,386,190	\$1,546,049	\$1,239,218	\$1,382,296	\$143,078	12%
2 CARPENTRY SERVICE	465,818	631,345	602,580	483,906	494,100	10,194	2%
3 ELECTRICAL SERVICE	296,655	297,572	279,917	411,587	409,634	(1,952)	0%
4 INTERIOR PREVENTIVE MAINTENANCE	311,148	300,972	325,221	347,649	346,454	(1,195)	0%
5 APPLIANCE REPAIRS	344,118	340,302	334,729	306,455	308,507	2,052	1%
6 PEST CONTROL	48,228	75,577	123,057	148,987	225,980	76,993	52%
7 COUNTERTOP/FLOOR/TILE REPAIRS	120,576	120,770	159,360	146,872	128,480	(18,392)	(13%)
8 ENERGY PROGRAM	0	32,725	33,439	50,000	25,000	(25,000)	(50%)
9 MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	71,097	19,056	16,125	25,000	25,000	0	0%
10 FIRE PROTECTION	7,364	8,873	19,891	12,700	12,700	0	0%
11 GUTTER CLEANING	133,275	135,680	133,645	145,000	0	(145,000)	(100%)
12 BALCONY/BREEZEWAY RESURFACING	177,630	295,054	131,853	0	0	0	0%
13 BUILDING REHAB/DRY ROT	68,641	84,844	43,115	0	0	0	0%
14 PAINT-TOUCHUP	148,975	186,571	186,228	0	0	0	0%
15 ROOF REPAIR	107,714	162,439	146,113	0	0	0	0%
<b>TOTAL</b>	<b>\$3,504,880</b>	<b>\$4,077,970</b>	<b>\$4,081,321</b>	<b>\$3,317,373</b>	<b>\$3,358,151</b>	<b>\$40,777</b>	<b>1%</b>

Line 11 moved to General Services in 2020.

Lines 12-15 were moved to reserves in 2019.

**OPERATING FUND - GENERAL SERVICES**

16 CONCRETE SERVICE	\$248,400	\$385,931	\$491,793	\$369,203	\$373,111	\$3,908	1%
17 JANITORIAL SERVICE	202,548	243,623	370,083	369,615	345,015	(24,600)	(7%)
18 GUTTER CLEANING	37,707	47,282	24,669	29,032	192,872	163,840	564%
19 WELDING	92,419	57,120	120,028	83,626	101,275	17,649	21%
20 TRAFFIC CONTROL	8,891	12,040	19,606	16,935	15,010	(1,925)	(11%)
21 PAVING MAINTENANCE & REPAIRS	47,417	46,950	69,408	0	0	0	0%
<b>TOTAL</b>	<b>\$637,383</b>	<b>\$792,946</b>	<b>\$1,095,587</b>	<b>\$868,411</b>	<b>\$1,027,283</b>	<b>\$158,872</b>	<b>18%</b>

Line 21 was moved to M&C in 2019.

**UNITED LAGUNA WOODS MUTUAL  
2020 BUSINESS PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	INCREASE/(DECREASE) \$	%
<b>OPERATING FUND - LANDSCAPE</b>							
22 LANDSCAPE ADMINISTRATION	\$60,748	\$109,833	\$80,126	\$114,356	\$122,135	7,779	7%
23 NURSERY	110,330	129,084	122,883	126,283	152,461	26,178	21%
24 COMPOSTING	63,828	58,566	66,871	69,117	64,276	(4,842)	(7%)
25 GROUNDS MAINTENANCE	2,084,316	2,081,242	2,198,830	2,380,085	2,680,672	300,587	13%
26 IRRIGATION	584,933	641,932	678,226	661,629	800,293	138,664	21%
27 SMALL EQUIPMENT REPAIR	159,811	179,812	188,412	200,219	199,608	(611)	(0%)
28 PEST CONTROL	174,937	195,979	191,790	219,469	229,781	10,311	5%
29 TREE MAINTENANCE	13,643	(247)	2,358	0	0	0	0%
<b>TOTAL</b>	<b>\$3,252,546</b>	<b>\$3,396,201</b>	<b>\$3,529,496</b>	<b>\$3,771,158</b>	<b>\$4,249,225</b>	<b>\$478,066</b>	<b>13%</b>

**UNITED LAGUNA WOODS MUTUAL  
2020 RESERVES PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	INCREASE/(DECREASE) \$	%
<b>RESERVE FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
30 BUILDING STRUCTURES	\$417,044	\$550,274	\$450,881	\$898,320	\$670,009	(\$228,311)	(25%)
31 CDS SIGNAGE	0	0	0	0	50,000	50,000	100%
32 ELECTRICAL SYSTEMS	215,209	415,152	391,326	458,610	459,495	885	0%
33 EXTERIOR WALKWAY LIGHTING	13,708	25,816	42,568	60,691	75,121	14,430	24%
34 FOUNDATIONS	0	10,396	9,540	43,836	43,836	0	0%
35 GUTTER REPLACEMENT	43,889	44,926	32,607	47,383	98,289	50,906	107%
36 PAINT - EXTERIOR	1,973,387	1,783,176	1,962,079	1,823,867	1,876,061	52,195	3%
37 PRIOR TO PAINT	995,384	795,628	727,998	978,077	1,003,518	25,441	3%
38 PAVING	118,142	140,802	223,490	422,250	396,628	(25,622)	(6%)
39 ROOFS	944,670	966,357	1,197,055	753,209	930,804	177,595	24%
40 WALL REPLACEMENT	0	0	0	150,000	165,000	15,000	10%
41 WASTE LINE REMEDIATION	872,545	1,067,364	1,890,122	2,100,000	2,300,000	200,000	10%
42 WATER LINE - COPPER PIPE REMEDIATION	0	0	225,632	250,000	200,000	(50,000)	(20%)
43 WINDOW/SLIDING SCREEN DOOR	34,058	74,238	140,117	86,676	119,518	32,842	38%
OTHER SUPPL. APPROPRIATIONS	526	2,792	0	0	0	0	0%
<b>APPLIANCE AND FIXTURES:</b>							
44 COOKTOPS	65,659	79,079	57,585	70,999	71,112	112	0%
45 DISHWASHERS	76,586	103,150	107,052	85,280	85,523	243	0%
46 FIXTURES - BASINS/FAUCETS/SINKS/TOILETS	526,855	325,963	300,042	317,250	238,679	(78,571)	(25%)
47 GARBAGE DISPOSALS	92,755	100,858	159,923	115,257	115,440	183	0%
48 HOODS	36,976	38,629	26,507	35,574	35,681	107	0%
49 KITCHEN/BATH COUNTERS, FLOORS, MISC.	986,927	958,559	1,114,485	1,228,721	1,392,191	163,470	13%
50 OVENS	95,420	132,318	95,335	110,999	111,112	112	0%
51 RANGES	36,936	8,756	4,392	25,000	12,469	(12,531)	(50%)
52 REFRIGERATORS	198,378	267,847	167,413	227,359	227,754	395	0%
53 WATER HEATERS & PERMITS	79,769	90,493	1,042,161	1,133,990	751,503	(382,487)	(34%)
54 DRYERS - LAUNDRY	21,982	3,282	0	13,474	35,735	22,261	165%
55 WASHING MACHINES - LAUNDRY	55,944	7,882	1,858	29,200	90,773	61,573	211%
RESALE INSPECTION REPLACEMENTS	(4,012)	0	0	0	0	0	0%
TOTAL APPLIANCE AND FIXTURES	\$2,270,174	\$2,116,816	\$3,076,754	\$3,393,103	\$3,167,971	(\$225,132)	(7%)
<b>TOTAL</b>	<b>\$7,898,736</b>	<b>\$7,993,737</b>	<b>\$10,370,168</b>	<b>\$11,466,024</b>	<b>\$11,556,251</b>	<b>\$90,230</b>	<b>1%</b>

Lines 30, 36, 37, 38, and 39 include major repairs moved from operations in 2019.

Lines 36 and 37 were moved from operating into reserves in 2016.

Line 41, Waste Line Remediation: Board authorized an early release of \$200,000 from the adopted 2019 Business Plan for additional work in 2018.

**UNITED LAGUNA WOODS MUTUAL  
2020 RESERVES PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	INCREASE/(DECREASE) \$	%
<b>RESERVE FUND - GENERAL SERVICES</b>							
56 PRIOR TO PAINT - WELDING	\$0	\$1,298	\$3,678	\$9,039	\$9,186	\$147	2%
57 PAVING	0	0	0	90,310	68,481	(21,828)	(24%)
58 WALL REPLACEMENT	1,925	14,205	140,900	30,365	30,365	0	0%
<b>TOTAL</b>	<b>\$1,925</b>	<b>\$15,503</b>	<b>\$144,578</b>	<b>\$129,714</b>	<b>\$108,032</b>	<b>(\$21,681)</b>	<b>(17%)</b>
Lines 56 and 57 include major repairs moved from operations in 2019.							
<b>RESERVE FUND - LANDSCAPE</b>							
59 LANDSCAPE RENOVATION	\$248,032	\$262,629	\$87,667	\$350,000	\$451,543	\$101,543	29%
60 TREE MAINTENANCE	880,681	587,110	416,257	1,232,529	864,752	(367,778)	(30%)
<b>TOTAL</b>	<b>\$1,128,713</b>	<b>\$849,739</b>	<b>\$503,924</b>	<b>\$1,582,529</b>	<b>\$1,316,295</b>	<b>(\$266,235)</b>	<b>(17%)</b>
<b>CONTINGENCY FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
61 MOISTURE INTRUSION - RAIN LEAKS	\$79,088	\$200,300	\$78,401	\$225,537	\$152,000	(\$73,537)	(33%)
62 MOISTURE INTRUSION - PLUMBING LEAKS	1,070,698	572,607	867,771	644,752	755,390	110,638	17%
63 MOISTURE INTRUSION - PLUMBING STOPPAGES	414,525	247,715	356,680	278,926	278,926	0	0%
64 MOISTURE INTRUSION - MISCELLANEOUS	133,006	69,970	140,546	78,786	78,786	0	0%
65 DAMAGE RESTORATION SERVICES	68,851	121,230	5,496	144,256	143,640	(616)	0%
<b>TOTAL</b>	<b>\$1,766,168</b>	<b>\$1,211,822</b>	<b>\$1,448,894</b>	<b>\$1,372,257</b>	<b>\$1,408,742</b>	<b>\$36,485</b>	<b>3%</b>



## DEFINITION OF FUNDS

### RESERVE FUND

This fund was established at the original construction of the Mutuals. The purpose of the Reserve Fund is to provide for replacements of structural elements and mechanical equipment within the Mutual including, but not limited to, replacement of designated appliances, roofs, paving, laundry equipment, walls, vertical lifts, and windows.

<i>Year</i>	<i>Beginning Balance</i>	<i>Interest</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Planned Expenditures*</i>	<i>ENDING BALANCE</i>
2019	\$ 19,052,343	\$ 396,634	\$ 11,229,648	\$ 148.00	\$ (13,977,508)	\$ 16,701,117
<b>2020</b>	<b>\$ 16,701,117</b>	<b>\$ 338,613</b>	<b>\$ 11,535,000</b>	<b>\$ 152.02</b>	<b>\$ (12,980,578)</b>	<b>\$ 15,594,152</b>
2021	\$ 15,594,152	\$ 331,871	\$ 12,169,425	\$ 160.39	\$ (12,681,360)	\$ 15,414,088
2022	\$ 15,414,088	\$ 322,158	\$ 12,838,743	\$ 169.21	\$ (13,952,904)	\$ 14,622,085
2023	\$ 14,622,085	\$ 314,550	\$ 13,544,874	\$ 178.51	\$ (13,828,897)	\$ 14,652,612
2024	\$ 14,652,612	\$ 322,127	\$ 14,289,842	\$ 188.33	\$ (13,884,164)	\$ 15,380,417

\*2020 figure may differ from the reserve study based on budgets submitted and approved by the Board.

### CONTINGENCY FUND

The Contingency Fund is used for the repair or replacement of mutual assets damaged by uninsured or unexpected disasters in addition to providing for unanticipated significant expenditures not otherwise identified in the business plan. This fund may also be used for write-offs of uncollectible accounts according to original definition of the General Operating Fund. This fund is not required by Civil Code and is not included in the reserve plan calculations.

<i>Year</i>	<i>Beginning Balance</i>	<i>Interest</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Planned Expenditures</i>	<i>ENDING BALANCE</i>
2019	\$ 2,661,010	\$ 52,773	\$ 1,138,140	\$ 15.00	\$ (1,182,879)	\$ 2,669,044
<b>2020</b>	<b>\$ 2,669,044</b>	<b>\$ 46,881</b>	<b>\$ 758,760</b>	<b>\$ 10.00</b>	<b>\$ (1,408,742)</b>	<b>\$ 2,065,943</b>
2021	\$ 2,065,943	\$ 40,403	\$ 910,512	\$ 12.00	\$ (1,451,000)	\$ 1,565,858
2022	\$ 1,565,858	\$ 30,369	\$ 1,062,264	\$ 14.00	\$ (1,494,500)	\$ 1,163,991
2023	\$ 1,163,991	\$ 22,530	\$ 1,214,016	\$ 16.00	\$ (1,539,300)	\$ 861,237
2024	\$ 861,237	\$ 16,906	\$ 1,365,768	\$ 18.00	\$ (1,585,500)	\$ 658,411



## **2020 RESERVES PLAN**

### ***Summary & Disclosures***

California Civil Code §5300 requires that homeowner associations maintain a reserve study, a plan by which the Mutual anticipates and prepares for inevitable future expenses of major components. Ideally, all such expenditures to repair, replace, or restore components will be covered by those funds set aside in segregated accounts as reserves. A summary of the reserves plan prepared by Association Reserves™ is included herein.

The study identifies estimated current replacement costs of just over \$83 million. The fully funded balance (based on formula defined in Civil Code §5570(b)(4)) is \$43 million as of January 1, 2020. Projected reserve fund balances are estimated to be just over \$16.7 million, or 38.6 percent funded. These figures shall not be construed to require the Board to fund reserves in accordance with this calculation.

The reserve receives monies through assessments and through interest earned on invested fund balances. In 2020, the basic monthly assessment for the reserve is set at \$152.02 per manor per month.

The full reserves study can be obtained by contacting the Financial Services Department at 949-597-4201.

United Laguna Woods Mutual has no outstanding loans.

## Assessment and Reserve Funding Disclosure Summary

### United Laguna Woods Mutual, Laguna Woods

For Fiscal Year Beginning: 1/1/2020

# of units: 6323

1) Budgeted Amounts:	<b>Total</b>	<b>Average Per Unit*</b>
Reserve Contributions:	\$11,535,000.00	\$1,824.29
Total Assessment Income:	\$57,762,640.00	\$9,135.32

per: Year

2) Additional assessments that have already been scheduled to be imposed or charged, regardless of the purpose, if they have been approved by the board and/or members:

Year	Total Amount Per Unit*	Purpose
Total: \$0.00		

3) Based on the most recent Reserve Study and other information available to the Board of Directors, at this point in time does it appear that currently projected Reserve account balances will be sufficient at the end of each year to meet the association's obligation for repair and/or replacement of major components during the next 30 years? **Yes**

4) If the answer to #3 is no, what additional assessments or other contributions/loans to Reserves would be necessary to ensure that sufficient Reserve Funds will be available each year during the next 30 years?

Approximate Fiscal Year Assessment Will Be Due	Average Total Amount Per Unit*

Total: \$0.00

5) All major components appropriate for Reserve Funding (components that are a common area maintenance responsibility with a limited life expectancy and predictable remaining useful life, above a minimum threshold cost of significance) are included in this Reserve Funding Plan: **Yes**

6) All computations/disclosures are based on the fiscal year start date of:	1/1/2020
Fully Funded Balance (based on formula defined in 5570(b)4):	\$43,215,971
Projected Reserve Fund Balance:	\$16,701,117
Percent Funded:	38.6 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$4,193

From the 9/3/2019 Reserve Study by Association Reserves and any minor changes since that date.

\* If assessments vary by the size or type of unit, allocate as noted within your Governing Documents.

7) See attached 30-yr Summary Table, showing the projected Reserve Funding Plan, Reserve Balance, Percent Funded, and assumptions for interest and inflation.

**Prepared by: Sean Andersen**

**Date: 11/6/2019**

*The financial representations at the time of preparation are based on the Reserve Study for the fiscal year shown at the top of this page and the best estimates of the preparer. These estimates should be expected to change from year to year. Some information on this form has been provided to Association Reserves, and has not been independently verified.*

Fiscal Year Start: 1/1/2020	Interest: 2.00 %	Inflation: 3.00 %
Reserve Fund Strength Calculations: (All values of Fiscal Year Start Date)	Projected Reserve Balance Changes	

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Special Assmt Risk	% Increase In Annual Reserve Contribs.	Reserve Contribs.	Loan or Special Assmts	Interest Income	Reserve Expenses
2020	\$16,701,117	\$43,215,971	38.6 %	Medium	2.72 %	\$11,535,000	\$0	\$328,690	\$12,368,400
2021	\$16,196,407	\$44,912,668	36.1 %	Medium	5.50 %	\$12,169,425	\$0	\$321,748	\$12,681,360
2022	\$16,006,220	\$46,732,109	34.3 %	Medium	5.50 %	\$12,838,743	\$0	\$311,831	\$13,952,904
2023	\$15,203,891	\$47,702,458	31.9 %	Medium	5.50 %	\$13,544,874	\$0	\$304,014	\$13,828,897
2024	\$15,223,882	\$49,247,840	30.9 %	Medium	5.50 %	\$14,289,842	\$0	\$311,378	\$13,884,164
2025	\$15,940,938	\$51,213,401	31.1 %	Medium	5.50 %	\$15,075,784	\$0	\$313,061	\$15,937,468
2026	\$15,392,315	\$51,566,691	29.8 %	High	2.50 %	\$15,452,678	\$0	\$319,755	\$14,553,826
2027	\$16,610,923	\$53,306,612	31.2 %	Medium	2.50 %	\$15,838,995	\$0	\$351,716	\$14,210,455
2028	\$18,591,180	\$55,331,523	33.6 %	Medium	2.50 %	\$16,234,970	\$0	\$405,119	\$13,275,497
2029	\$21,955,772	\$58,375,392	37.6 %	Medium	2.50 %	\$16,640,844	\$0	\$475,371	\$13,449,472
2030	\$25,622,515	\$60,097,843	42.6 %	Medium	2.50 %	\$17,056,865	\$0	\$564,657	\$12,351,935
2031	\$30,892,102	\$63,417,154	48.7 %	Medium	2.50 %	\$17,483,287	\$0	\$675,733	\$12,311,376
2032	\$36,739,746	\$67,468,948	54.5 %	Medium	2.50 %	\$17,920,369	\$0	\$798,133	\$12,315,580
2033	\$43,142,668	\$72,082,867	59.9 %	Medium	2.50 %	\$18,368,379	\$0	\$922,446	\$13,251,681
2034	\$49,181,811	\$76,329,266	64.4 %	Medium	2.50 %	\$18,827,588	\$0	\$1,030,756	\$15,057,074
2035	\$53,983,081	\$79,315,496	68.1 %	Medium	2.50 %	\$19,298,278	\$0	\$1,115,227	\$16,760,302
2036	\$57,636,284	\$81,123,142	71.0 %	Low	2.50 %	\$19,780,735	\$0	\$1,193,469	\$16,796,462
2037	\$61,814,025	\$83,448,512	74.1 %	Low	2.50 %	\$20,275,253	\$0	\$1,276,215	\$17,447,460
2038	\$65,918,034	\$85,688,877	76.9 %	Low	2.50 %	\$20,782,134	\$0	\$1,363,235	\$17,539,827
2039	\$70,523,576	\$88,432,547	79.7 %	Low	2.50 %	\$21,301,688	\$0	\$1,448,548	\$18,817,049
2040	\$74,456,763	\$90,490,160	82.3 %	Low	2.50 %	\$21,834,230	\$0	\$1,529,322	\$19,212,328
2041	\$78,607,988	\$92,765,951	84.7 %	Low	2.50 %	\$22,380,086	\$0	\$1,603,595	\$20,701,172
2042	\$81,890,497	\$94,156,999	87.0 %	Low	2.50 %	\$22,939,588	\$0	\$1,661,520	\$22,086,158
2043	\$84,405,447	\$94,761,151	89.1 %	Low	2.50 %	\$23,513,077	\$0	\$1,734,711	\$20,437,278
2044	\$89,215,957	\$97,697,620	91.3 %	Low	2.50 %	\$24,100,904	\$0	\$1,787,131	\$25,452,005
2045	\$89,651,988	\$96,191,334	93.2 %	Low	2.50 %	\$24,703,427	\$0	\$1,804,016	\$25,253,474
2046	\$90,905,957	\$95,497,698	95.2 %	Low	2.50 %	\$25,321,013	\$0	\$1,813,961	\$27,393,669
2047	\$90,647,261	\$93,251,802	97.2 %	Low	2.50 %	\$25,954,038	\$0	\$1,843,867	\$24,546,021
2048	\$93,899,144	\$94,564,747	99.3 %	Low	2.50 %	\$26,602,889	\$0	\$1,907,477	\$25,395,654
2049	\$97,013,857	\$95,755,892	101.3 %	Low	2.50 %	\$27,267,961	\$0	\$1,972,388	\$25,858,358



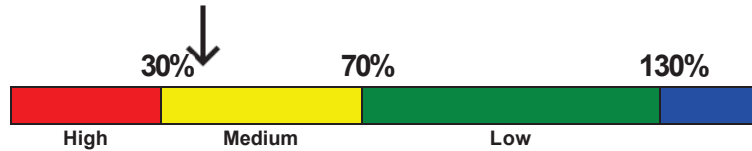
## Executive Summary

**Association:** United Laguna Woods Mutual **Assoc. #: 36560-0**  
**Location:** Laguna Woods, CA **# of Units: 6,323**  
**Report Period:** January 1, 2020 through December 31, 2020

**Findings/Recommendations as-of: January 1, 2020**

Project Starting Reserve Balance .....	\$16,701,117
Current Full Funding Reserve Balance .....	\$43,215,971
Average Reserve Deficit (Surplus) Per Unit .....	\$4,193
Percent Funded .....	38.6 %
Recommended 2020 "Annual Full Funding Contributions" .....	\$11,535,000
Baseline contributions to keep Reserve above \$10,400,000 .....	\$10,830,000
Most Recent Reserve Contribution Rate .....	\$11,229,648

Reserves % Funded: 38.6%



Special Assessment Risk:

**Economic Assumptions:**

**Net Annual "After Tax" Interest Earnings Accruing to Reserves .....** 2.00 %  
**Annual Inflation Rate .....** 3.00 %

This is an Update "With-Site-Visit" Reserve Study, and is based on a prior Report prepared by the management team for your 2019 Fiscal Year. We performed the site inspection over a period of multiple days beginning on 3/20/2019 and ending on 4/4/2019. This Reserve Study was prepared by a credentialed Reserve Specialist, Sean Erik Andersen RS #68. Sean Kargari RS #115, Kevin Leonard RS #294 and Sabrina C. Willison RS #334 and Dusty Burgmans all participated in site inspection work and research for the study.

The Reserve Fund is above the 30% funded level at 38.6 % Funded, which is a fair position for the fund to be in. This means that the Mutual's special assessment & deferred maintenance risk is currently medium. The objective of your multi-year Funding Plan is to Fully Fund Reserves and ultimately achieve a position of strength in the fund, where the Mutual will enjoy a low risk of Reserve cash flow problems.

Based on this starting point, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$11,535,000.

The Alternative Contribution rate, is the rate to keep the Reserve Funds above the \$10,400,000 threshold. This figure for the Mutual is \$10,830,000.

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Concrete Repairs and Replacement</b>				
103	Concrete - Repair/Replace	1	0	\$150,000
<b>Cul de Sac Asphalt Seal Coat</b>				
202	Cul-de-sacs - Seal Coat	1	0	\$50,500
<b>Cul de Sac Asphalt Resurface/Repairs and Replacements</b>				
201	Asphalt - Resurface (2020)	25	0	\$397,300
201	Asphalt - Resurface (2021)	25	1	\$370,500
201	Asphalt - Resurface (2022)	25	2	\$342,450
201	Asphalt - Resurface (2023)	25	3	\$402,400
201	Asphalt - Resurface (2024)	25	4	\$345,500
201	Asphalt - Resurface (2025)	25	5	\$380,400
201	Asphalt - Resurface (2026)	25	6	\$336,300
201	Asphalt - Resurface (2027)	25	7	\$385,500
201	Asphalt - Resurface (2028)	25	8	\$421,600
201	Asphalt - Resurface (2029)	25	9	\$413,500
201	Asphalt - Resurface (2035)	25	15	\$318,500
201	Asphalt - Resurface (2036)	25	16	\$338,200
201	Asphalt - Resurface (2037)	25	17	\$304,200
201	Asphalt - Resurface (2038)	25	18	\$321,000
201	Asphalt - Resurface (2039)	25	19	\$252,400
201	Asphalt - Resurface (2040)	25	20	\$246,400
201	Asphalt - Resurface (2041)	25	21	\$371,000
201	Asphalt - Resurface (2042)	25	22	\$81,000
201	Asphalt - Resurface (2043)	25	23	\$534,400
201	Asphalt - Resurface (2044)	25	24	\$216,800
<b>Roofs - Built-Up</b>				
1302	Built-Up/PVC - Replace (2020)	25	0	\$601,000
1302	Built-Up/PVC - Replace (2021)	25	1	\$597,000
1302	Built-Up/PVC - Replace (2022)	25	2	\$587,000
1302	Built-Up/PVC - Replace (2023)	25	3	\$611,000
1302	Built-Up/PVC - Replace (2024)	25	4	\$594,000
1302	Built-Up/PVC - Replace (2025)	25	5	\$600,000
1302	Built-Up/PVC - Replace (2026)	25	6	\$607,000
1302	Built-Up/PVC - Replace (2027)	25	7	\$602,000
1302	Built-Up/PVC - Replace (2028)	25	8	\$601,000
1302	PVC Cool Roof - Replace (2034)	25	14	\$862,000
1302	PVC Cool Roof - Replace (2035)	25	15	\$879,000
1302	PVC Cool Roof - Replace (2036)	25	16	\$1,057,000
1302	PVC Cool Roof - Replace (2037)	25	17	\$1,470,000
1302	PVC Cool Roof - Replace (2038)	25	18	\$1,836,000
1302	PVC Cool Roof - Replace (2039)	25	19	\$1,641,000
1302	PVC Cool Roof - Replace (2040)	25	20	\$1,273,000
1302	PVC Cool Roof - Replace (2041)	25	21	\$890,000
1302	PVC Cool Roof - Replace (2042)	25	22	\$735,000
1302	PVC Cool Roof - Replace (2043)	25	23	\$463,000
1302	PVC Cool Roof - Replace (2044)	25	24	\$2,155,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Roofs - Comp Shingle</b>				
1308	Comp Shingle Roof - Replace (2023)	40	3	\$321,000
1308	Comp Shingle Roof - Replace (2041)	40	21	\$804,000
1308	Comp Shingle Roof - Replace (2042)	40	22	\$712,000
1308	Comp Shingle Roof - Replace (2043)	40	23	\$474,000
1308	Comp Shingle Roof - Replace (2044)	40	24	\$905,000
1308	Comp Shingle Roof - Replace (2045)	40	25	\$511,000
1308	Comp Shingle Roof - Replace (2046)	40	26	\$2,260,000
1308	Comp Shingle Roof - Replace (2047)	40	27	\$1,134,000
1308	Comp Shingle Roof - Replace (2048)	40	28	\$1,655,000
1308	Comp Shingle Roof - Replace (2049)	40	29	\$992,000
1308	Comp Shingle Roof - Replace (2050)	40	30	\$801,000
1308	Comp Shingle Roof - Replace (2051)	40	31	\$1,065,000
1308	Comp Shingle Roof - Replace (2052)	40	32	\$619,000
1308	Comp Shingle Roof - Replace (2053)	40	33	\$265,000
<b>Roofs - Tile</b>				
1311	Tile Roof - Replace (2044)	40	24	\$283,000
1311	Tile Roof - Replace (2046)	40	26	\$565,000
1311	Tile Roof - Replace (2047)	40	27	\$330,000
1311	Tile Roof - Replace (2048)	40	28	\$354,000
1311	Tile Roof - Replace (2049)	40	29	\$366,000
1311	Tile Roof - Replace (2050)	40	30	\$355,000
1311	Tile Roof - Replace (2051)	40	31	\$355,000
1311	Tile Roof - Replace (2052)	40	32	\$355,000
1311	Tile Roof - Replace (2053)	40	33	\$381,000
1311	Tile Roof - Replace (2054)	40	34	\$294,000
<b>Infrastructure/Buildings</b>				
504	Metal Railings (bldg) - Par Replace	1	0	\$225,000
1330	Gutter/Downspouts - Partial Replace	1	0	\$59,500
1350	Skylights - Replace	1	0	\$100,000
1863	Fire Extinguisher Cabinets- Replace	30	10	\$171,000
2004	Smoke Alarms - Replace (2023)	10	3	\$72,300
2004	Smoke Alarms - Replace (2024)	10	4	\$300,000
2004	Smoke Alarms - Replace (2025)	10	5	\$300,800
2006	Windows - Replace	1	0	\$60,000
2007	Sliding Screen Doors	1	0	\$26,800
2008	Vertical Lifts - R & R	20	2	\$1,350,000
<b>Carport Siding Renovation</b>				
1112	Carport Siding Renovations (2032)	35	12	\$100,900
1112	Carport Siding Renovations (2033)	35	13	\$138,000
1112	Carport Siding Renovations (2034)	35	14	\$131,600
1112	Carport Siding Renovations (2035)	35	15	\$152,900
1112	Carport Siding Renovations (2036)	35	16	\$162,000
1112	Carport Siding Renovations (2037)	35	17	\$138,900
1112	Carport Siding Renovations (2038)	35	18	\$157,600
1112	Carport Siding Renovations (2039)	35	19	\$162,300
1112	Carport Siding Renovations (2040)	35	20	\$103,000
1112	Carport Siding Renovations (2041)	35	21	\$53,900
1112	Carport Siding Renovations (2042)	35	22	\$111,600

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Manor Components</b>				
983	Heat Pumps - Replace	1	0	\$4,000
984	Wall Heater - Replace	1	0	\$1,100
3001	Cooktops - Replace	1	0	\$101,200
3002	Dishwashers - Replace	1	0	\$150,500
3003	Fixtures - Bath Basins	1	0	\$23,400
3004	Fixtures - Faucets	1	0	\$105,000
3005	Fixtures - Kitchen Sinks	1	0	\$30,600
3006	Fixtures - Toilets	1	0	\$8,000
3006	Fixtures - Toilets (2020)	0	0	\$19,600
3007	Garbage Disposals	1	0	\$90,700
3008	Manor Hoods	1	0	\$35,000
3009	Kitchen/Bath Counters (2019-29)	1	0	\$640,000
3009	Kitchen/Bath Counters (2030-50)	1	10	\$500,000
3010	Bathroom Flooring - Reimburseable	1	0	\$112,500
3010	Bathroom Flooring - Staff Install	1	0	\$112,700
3010	Kitchen Flooring - Reimbursable	1	0	\$85,100
3010	Kitchen Flooring - Staff Install	1	0	\$84,800
3010	Kitchen/Bath Flooring Asbestos	1	0	\$85,400
3011	Bath Mirrors - Replace	1	0	\$21,000
3012	Bath Enclosure Doors - Replace	1	0	\$192,000
3013	Bathroom Tile - Replace (2020-2029)	1	0	\$116,000
3013	Bathroom Tile - Replace (2030-2050)	1	10	\$172,000
3014	Ovens - Replace	1	0	\$138,400
3015	Ranges - Replace	1	0	\$47,000
3016	Refrigerators - Replace	1	0	\$236,000
3017	Water Heaters - Replace (2020)	0	0	\$909,000
3017	Water Heaters - Replace (2021-2027)	1	1	\$909,000
3017	Water Heaters - Replace (2028-2050)	1	8	\$454,000
<b>Lighting &amp; Electrical</b>				
340	Electrical Panels - Replace	1	0	\$25,000
340	Pushmatic Panels - Replace/Upgrade	1	0	\$411,500
340	Solar System Program Replacement	1	12	\$115,000
362	Pagoda Walkway Lights - Replace	1	0	\$25,000
364	Block Wall Lights - Replace	20	5	\$292,500
370	Building Wall Lights - Replace	20	5	\$732,000
<b>Laundry Rooms</b>				
332	Laundry Water Heaters - Replace	15	10	\$120,000
800	Doors - Replace	1	0	\$3,900
908	Counter Tops - Replace	1	0	\$14,000
909	Laundry Sinks - Replace	25	3	\$87,500
951	Bathrooms - Refurbish	24	3	\$14,000
991	Washers - Replace	1	0	\$80,000
992	Dryers - Replace	1	0	\$35,000
1110	Interior Laundry - Repaint	10	3	\$109,500
<b>Prior To Painting</b>				
149	Asbestos Testing PTP	1	0	\$5,000
152	Decking Repairs PTP (2020)	10	0	\$129,000
152	Decking Repairs PTP (2021)	10	1	\$138,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
152 Decking Repairs PTP (2022)	10	2	\$126,000
152 Decking Repairs PTP (2023)	10	3	\$127,000
152 Decking Repairs PTP (2024)	10	4	\$122,000
152 Decking Repairs PTP (2025)	10	5	\$134,000
152 Decking Repairs PTP (2026)	10	6	\$133,000
152 Decking Repairs PTP (2027)	10	7	\$131,000
152 Decking Repairs PTP (2028)	10	8	\$117,000
152 Decking Repairs PTP (2029)	10	9	\$123,000
<b>153 Balcony Repairs PTP (2020)</b>	<b>10</b>	<b>0</b>	<b>\$11,800</b>
153 Balcony Repairs PTP (2021)	10	1	\$11,900
153 Balcony Repairs PTP (2022)	10	2	\$11,400
153 Balcony Repairs PTP (2023)	10	3	\$12,500
153 Balcony Repairs PTP (2024)	10	4	\$12,400
153 Balcony Repairs PTP (2025)	10	5	\$11,500
153 Balcony Repairs PTP (2026)	10	6	\$12,000
153 Balcony Repairs PTP (2027)	10	7	\$12,900
153 Balcony Repairs PTP (2028)	10	8	\$11,800
153 Balcony Repairs PTP (2029)	10	9	\$11,900
1119 Wood Rot Repair PTP (2026)	10	6	\$602,000
<b>1119 Wood Rot Repair PTP (2020)</b>	<b>10</b>	<b>0</b>	<b>\$584,000</b>
1119 Wood Rot Repair PTP (2021)	10	1	\$627,000
1119 Wood Rot Repair PTP (2022)	10	2	\$572,000
1119 Wood Rot Repair PTP (2023)	10	3	\$576,000
1119 Wood Rot Repair PTP (2024)	10	4	\$555,000
1119 Wood Rot Repair PTP (2025)	10	5	\$607,000
1119 Wood Rot Repair PTP (2027)	10	7	\$597,000
1119 Wood Rot Repair PTP (2029)	10	9	\$555,000
<b>1903 Lexan Bldg. Signs - Remove/Replace</b>	<b>1</b>	<b>0</b>	<b>\$14,000</b>
<b>Interior &amp; Exterior Painting</b>			
<b>150 Deck Top - Reseal (2020)</b>	<b>10</b>	<b>0</b>	<b>\$40,600</b>
150 Deck Top - Reseal (2021)	10	1	\$43,500
150 Deck Top - Reseal (2022)	10	2	\$39,700
150 Deck Top - Reseal (2023)	10	3	\$40,000
150 Deck Top - Reseal (2024)	10	4	\$38,500
150 Deck Top - Reseal (2025)	10	5	\$42,100
150 Deck Top - Reseal (2026)	10	6	\$41,800
150 Deck Top - Reseal (2027)	10	7	\$41,500
150 Deck Top - Reseal (2028)	10	8	\$36,900
150 Deck Top - Reseal (2029)	10	9	\$38,900
<b>1113 Metal Railings (building) - Repaint</b>	<b>1</b>	<b>0</b>	<b>\$126,000</b>
<b>1115 Building Exteriors - Repaint (2020)</b>	<b>10</b>	<b>0</b>	<b>\$1,632,900</b>
1115 Building Exteriors - Repaint (2021)	10	1	\$1,750,600
1115 Building Exteriors - Repaint (2022)	10	2	\$1,596,500
1115 Building Exteriors - Repaint (2023)	10	3	\$1,609,500
1115 Building Exteriors - Repaint (2024)	10	4	\$1,550,100
1115 Building Exteriors - Repaint (2025)	10	5	\$1,695,300
1115 Building Exteriors - Repaint (2026)	10	6	\$1,683,000
1115 Building Exteriors - Repaint (2027)	10	7	\$1,669,100
1115 Building Exteriors - Repaint (2028)	10	8	\$1,485,300
1115 Building Exteriors - Repaint (2029)	10	9	\$1,563,700

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1116	Exterior Paint Touch-Up	1	0	\$100,000
1119	Interior Paint Touch-Up	1	0	\$70,000
Walls, Fencing, Railings & Gates				
501	Walls - Perimeter Top Rail - R&R	1	0	\$150,000
502	Walls - Perimeter Block - R&R	1	0	\$8,500
503	Walls - Common Area Block - R&R	1	0	\$22,400
504	Metal Hand Railings (Grounds) - Rep	1	0	\$10,000
Grounds & Miscellaneous				
1007	Weather Station - Replace	15	13	\$1,750
1009	V-Ditch (Swales) - Repair	1	0	\$50,000
1020	Tree Maintenance (2020)	5	0	\$775,600
1020	Tree Maintenance (2021)	5	1	\$596,900
1020	Tree Maintenance (2022)	5	2	\$350,300
1020	Tree Maintenance (2023)	5	3	\$496,100
1020	Tree Maintenance (2024)	5	4	\$541,800
1022	Landscape Refurbish - Additional	5	4	\$100,000
1022	Landscape Refurbish - Annual	1	0	\$50,000
1022	Landscape Refurbish (2020-2028)	1	0	\$250,000
Contingency Components				
1316	Roof Repairs - Emergency	1	0	\$86,500
1317	Roof Repairs - Preventative	1	0	\$46,750
1901	Lead Testing and Abatement	1	0	\$6,000
2001	Building Structures	1	0	\$135,000
2001	Building Structures Dry Rot Repairs	1	0	\$300,000
2002	Building Structures Maint Ops	1	0	\$270,000
2003	Building Structures Carpentry	1	0	\$285,000
2006	Building Foundations - Repair	1	0	\$43,850
Plumbing				
328	Waste Lines - Repair	1	10	\$50,000
328	Waste Lines Epoxy Re-Line (2020-29)	1	0	\$1,300,000
329	Copper Water Lines Re-Pipe	1	0	\$252,000

**208 Total Funded Components**

Note 1: Yellow highlighted line items are expected to require attention in this initial year.

# Budget Summary

36560-0  
WSV

	Useful Life		2020 Rem. Useful Life		Estimated Replacement Cost in 2020	2020 Expenditures	01/01/2020 Fully Funded Balance	2020 Contributions
	Min	Max	Min	Max				
Concrete Repairs and Replacement	1	1	0	0	\$150,000	\$150,000	\$150,000	\$123,167
Cul de Sac Asphalt Seal Coat	1	1	0	0	\$50,500	\$50,500	\$50,500	\$41,466
Cul de Sac Asphalt Resurface/Repairs and Replacements	25	25	0	24	\$6,779,350	\$397,300	\$3,767,898	\$222,665
Roofs - Built-Up	25	25	0	24	\$18,661,000	\$601,000	\$7,632,400	\$612,913
Roofs - Comp Shingle	40	40	3	33	\$12,518,000	\$0	\$4,293,200	\$256,968
Roofs - Tile	40	40	24	34	\$3,638,000	\$0	\$975,450	\$74,680
Infrastructure/Buildings	1	30	0	10	\$2,665,400	\$471,300	\$2,181,310	\$502,367
Carport Siding Renovation	35	35	12	22	\$1,412,700	\$0	\$736,654	\$33,143
Manor Components	0	1	0	10	\$5,384,000	\$3,349,000	\$3,349,000	\$3,658,398
Lighting & Electrical	1	20	0	12	\$1,601,000	\$461,500	\$1,229,875	\$515,435
Laundry Rooms	1	25	0	10	\$463,900	\$132,900	\$338,800	\$128,039
Prior To Painting	1	10	0	9	\$6,694,100	\$743,800	\$3,917,090	\$563,704
Interior & Exterior Painting	1	10	0	9	\$16,935,500	\$1,969,500	\$9,537,460	\$1,609,345
Walls, Fencing, Railings & Gates	1	1	0	0	\$190,900	\$190,900	\$190,900	\$156,751
Grounds & Miscellaneous	1	15	0	13	\$3,212,450	\$1,125,600	\$2,140,333	\$757,279
Contingency Components	1	1	0	0	\$1,173,100	\$1,173,100	\$1,173,100	\$963,251
Plumbing	1	1	0	10	\$1,602,000	\$1,552,000	\$1,552,000	\$1,315,427
					\$83,131,900	\$12,368,400	\$43,215,971	\$11,535,000





# 2020 BUSINESS PLAN

Third Laguna Hills Mutual

Adopted September 17, 2019

## BOARD OF DIRECTORS

ROSEMARIE DILORENZO, President  
STEVE PARSONS, 1<sup>st</sup> Vice President  
BUNNY CARPENTER, 2<sup>nd</sup> Vice President  
ROY BRUNINGHAUS, Secretary  
JON PEARLSTONE, Treasurer  
JOHN FRANKEL  
CUSH BHADA  
LYNN JARRETT  
REZA KARIMI  
ANNIE MCCARY

Prepared By:  
VILLAGE MANAGEMENTSERVICES, Inc.

JEFF PARKER, President/CEO  
BETTY PARKER, Chief Financial Officer





## THIRD LAGUNA HILLS MUTUAL 2020 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2019	2020	Change
<b>REVENUES:</b>								
<b>Non-assessment Revenues:</b>								
Fees and Charges to Residents	\$375,549	\$330,901	\$977,604	\$478,440	\$588,163	\$6.53	\$8.03	(\$1.50)
Miscellaneous	500,337	603,772	850,369	601,000	643,249	8.21	8.78	(0.57)
<b>Total Revenues</b>	<b>\$875,886</b>	<b>\$934,673</b>	<b>\$1,827,973</b>	<b>\$1,079,440</b>	<b>\$1,231,412</b>	<b>\$14.74</b>	<b>\$16.81</b>	<b>(\$2.07)</b>
<b>EXPENSES:</b>								
Employee Compensation	\$6,384,252	\$6,366,132	\$6,734,884	\$6,639,747	\$7,046,233	\$90.68	\$96.23	\$5.55
Expenses Related to Compensation	2,502,230	2,545,018	2,937,749	2,814,402	2,823,771	38.44	38.56	0.12
Material and Supplies	700,792	745,666	774,841	646,142	853,992	8.82	11.66	2.84
Electricity	447,134	382,461	455,577	246,561	310,331	3.37	4.24	0.87
Sewer	1,588,795	1,639,467	1,695,720	1,716,600	1,715,400	23.44	23.43	(0.01)
Water	2,575,110	2,706,828	2,809,708	2,710,627	2,876,390	37.02	39.28	2.26
Trash	454,293	458,710	514,757	534,407	546,114	7.30	7.46	0.16
Legal Fees	109,975	230,869	427,069	220,000	499,985	3.00	6.83	3.83
Professional Fees	126,158	103,610	100,652	184,589	144,760	2.52	1.98	(0.54)
Equipment Rental	17,229	7,661	7,624	7,244	3,478	0.10	0.05	(0.05)
Outside Services	1,487,505	1,358,253	1,388,020	1,092,186	1,080,117	14.92	14.75	(0.17)
Repairs and Maintenance	16,969	8,519	19,607	12,001	10,474	0.16	0.14	(0.02)
Other Operating Expense	205,514	180,259	126,687	155,289	165,294	2.12	2.26	0.14
Insurance	437,532	469,396	444,898	460,084	495,408	6.28	6.77	0.49
Property Insurance	665,445	703,375	822,241	852,719	1,021,615	11.65	13.95	2.30
Uncollectible Accounts	90,013	118,609	134,208	138,200	120,100	1.89	1.64	(0.25)
Allocated Expenses	852,374	780,998	1,059,401	1,078,023	1,371,057	14.72	18.72	4.00
<b>Total Expenses</b>	<b>\$18,661,320</b>	<b>\$18,805,831</b>	<b>\$20,453,642</b>	<b>\$19,508,821</b>	<b>\$21,084,519</b>	<b>\$266.43</b>	<b>\$287.95</b>	<b>\$21.52</b>
<b>RESERVE CONTRIBUTIONS:</b>								
Replacement Fund	\$9,885,240	\$9,885,240	\$9,885,240	\$10,251,360	\$10,690,704	\$140.00	\$146.00	\$6.00
Elevator Replacement Fund	366,120	366,120	366,120	439,344	366,120	6.00	5.00	(1.00)
Laundry Replacement Fund	0	0	0	73,224	73,224	1.00	1.00	0.00
Disaster Fund	2,196,720	2,196,720	2,028,305	2,028,305	1,133,508	27.70	15.48	(12.22)
Unappropriated Exp. Fund	439,344	805,464	732,240	585,792	585,792	8.00	8.00	0.00
<b>Total Reserve Contributions</b>	<b>\$12,887,424</b>	<b>\$13,253,544</b>	<b>\$13,011,905</b>	<b>\$13,378,025</b>	<b>\$12,849,348</b>	<b>\$182.70</b>	<b>\$175.48</b>	<b>(\$7.22)</b>
<b>TOTAL MUTUAL</b>	<b>\$30,672,858</b>	<b>\$31,124,702</b>	<b>\$31,637,574</b>	<b>\$31,807,406</b>	<b>\$32,702,455</b>	<b>\$434.39</b>	<b>\$446.62</b>	<b>\$12.23</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF OPERATING	\$12,690,372	\$12,420,562	\$13,075,237	\$13,460,408	\$13,297,161	\$183.83	\$181.60	(\$2.23)
GRF RESERVE CONTRIBUTIONS	1,537,704	1,757,376	1,464,480	1,391,256	1,757,376	19.00	24.00	5.00
<b>TOTAL GRF</b>	<b>\$14,228,076</b>	<b>\$14,177,938</b>	<b>\$14,539,717</b>	<b>\$14,851,664</b>	<b>\$15,054,537</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$44,900,934</b>	<b>\$45,302,640</b>	<b>\$46,177,291</b>	<b>\$46,659,070</b>	<b>\$47,756,992</b>	<b>\$637.22</b>	<b>\$652.22</b>	<b>\$15.00</b>
<b>SURCHARGES (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)</b>								
Laundry Revenue	(\$101,554)	(\$113,421)	(\$132,633)	(\$220,000)	(\$220,000)	(\$5.31)	(\$5.31)	\$0.00
Laundry Operating	280,874	267,167	154,818	220,020	220,007	5.31	5.31	0.00
Elevator Operating	346,146	328,855	332,359	337,230	374,555	15.22	16.91	1.69
Laundry Replacement Fund	124,344	82,896	82,896	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	74,520	59,616	59,616	81,972	85,698	5.50	5.75	0.25
	\$724,330	\$625,114	\$497,056	\$419,222	\$460,260	\$20.72	\$22.66	\$1.94
<b>TOTAL BUSINESS PLAN</b>	<b>\$45,625,264</b>	<b>\$45,927,753</b>	<b>\$46,674,347</b>	<b>\$47,078,292</b>	<b>\$48,217,252</b>			

## THIRD LAGUNA HILLS MUTUAL 2020 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2019	2020	Change
<b>DEPARTMENT</b>								
Non Work Center	\$5,481,193	\$5,451,515	\$5,717,930	\$5,452,818	\$5,845,032	\$74.47	\$79.82	\$5.35
Office of the CEO	343,532	384,648	455,561	456,194	529,630	6.23	7.23	1.00
Resident Services	147,041	151,680	271,913	262,017	476,537	3.58	6.51	2.93
General Services	1,344,803	1,265,072	1,398,168	1,513,935	1,620,230	20.68	22.13	1.45
Landscape Services	4,617,745	4,647,880	4,520,658	5,000,347	5,196,408	68.29	70.97	2.68
Financial Services	1,392,979	1,770,447	1,899,460	1,944,416	2,280,799	26.55	31.15	4.60
Security Services	175,799	78,634	147,684	198,388	176,324	2.71	2.41	(0.30)
Human Resource Services	0	0	0	0	149,985	0.00	2.05	2.05
Maintenance & Construction	4,282,342	4,121,282	4,214,295	3,601,266	3,578,161	49.18	48.87	(0.31)
<b>Net Operating:</b>	<b>\$17,785,434</b>	<b>\$17,871,158</b>	<b>\$18,625,669</b>	<b>\$18,429,381</b>	<b>\$19,853,107</b>	<b>\$251.69</b>	<b>\$271.14</b>	<b>\$19.45</b>
<b>RESERVE CONTRIBUTIONS:</b>								
Replacement Fund	\$9,885,240	\$9,885,240	\$9,885,240	\$10,251,360	\$10,690,704	\$140.00	\$146.00	\$6.00
Elevator Replacement Fund	366,120	366,120	366,120	439,344	366,120	6.00	5.00	(1.00)
Laundry Replacement Fund	0	0	0	73,224	73,224	1.00	1.00	0.00
Disaster Fund	2,196,720	2,196,720	2,028,305	2,028,305	1,133,508	27.70	15.48	(12.22)
Unappropriated Exp. Fund	439,344	805,464	732,240	585,792	585,792	8.00	8.00	0.00
<b>Total Reserve Contributions</b>	<b>\$12,887,424</b>	<b>\$13,253,544</b>	<b>\$13,011,905</b>	<b>\$13,378,025</b>	<b>\$12,849,348</b>	<b>\$182.70</b>	<b>\$175.48</b>	<b>(\$7.22)</b>
<b>TOTAL MUTUAL</b>	<b>\$30,672,858</b>	<b>\$31,124,702</b>	<b>\$31,637,574</b>	<b>\$31,807,406</b>	<b>\$32,702,455</b>	<b>\$434.39</b>	<b>\$446.62</b>	<b>\$12.23</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF OPERATING	\$12,690,372	\$12,420,562	\$13,075,237	\$13,460,408	\$13,297,161	\$183.83	\$181.60	(\$2.23)
GRF RESERVE CONTRIBUTIONS	1,537,704	1,757,376	1,464,480	1,391,256	1,757,376	19.00	24.00	5.00
<b>TOTAL GRF</b>	<b>\$14,228,076</b>	<b>\$14,177,938</b>	<b>\$14,539,717</b>	<b>\$14,851,664</b>	<b>\$15,054,537</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$44,900,934</b>	<b>\$45,302,640</b>	<b>\$46,177,291</b>	<b>\$46,659,070</b>	<b>\$47,756,992</b>	<b>\$637.22</b>	<b>\$652.22</b>	<b>\$15.00</b>
<b>SURCHARGES (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)</b>								
Laundry Revenue	(\$101,554)	(\$113,421)	(\$132,633)	(\$220,000)	(\$220,000)	(\$5.31)	(\$5.31)	\$0.00
Laundry Operating	280,874	267,167	154,818	220,020	220,007	5.31	5.31	0.00
Elevator Operating	346,146	328,855	332,359	337,230	374,555	15.22	16.91	1.69
Laundry Replacement Fund	124,344	82,896	82,896	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	74,520	59,616	59,616	81,972	85,698	5.50	5.75	0.25
	\$724,330	\$625,114	\$497,056	\$419,222	\$460,260	\$20.72	\$22.66	\$1.94
<b>TOTAL BUSINESS PLAN</b>	<b>\$45,625,264</b>	<b>\$45,927,753</b>	<b>\$46,674,347</b>	<b>\$47,078,292</b>	<b>\$48,217,252</b>			

**THIRD LAGUNA HILLS MUTUAL  
2020 BUSINESS PLAN  
MONTHLY ASSESSMENTS BY MANOR TYPE**

MANOR TYPE	2019	2020	Increase/ (Decrease)
<b>SINGLE FAMILY DETACHED HOMES</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
<b>TOTAL ASSESSMENT</b>	<b>\$637.22</b>	<b>\$652.22</b>	<b>\$15.00</b>
<b>CONVENTIONAL MANORS</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
<b>TOTAL ASSESSMENT</b>	<b>\$637.22</b>	<b>\$652.22</b>	<b>\$15.00</b>
<b>CONVENTIONAL W/COMMON LAUNDRIES</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Laundry Replacement Fund	0.00	0.00	0.00
<b>TOTAL SURCHARGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSESSMENT</b>	<b>\$637.22</b>	<b>\$652.22</b>	<b>\$15.00</b>
<b>8 UNIT BUILDINGS (2294, 2295)</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Laundry Replacement Fund	0.00	0.00	0.00
Elevator Operating	15.22	16.91	1.69
<b>TOTAL SURCHARGES</b>	<b>15.22</b>	<b>16.91</b>	<b>1.69</b>
<b>TOTAL ASSESSMENT</b>	<b>\$652.44</b>	<b>\$669.13</b>	<b>\$16.69</b>
<b>21 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Laundry Replacement Fund	0.00	0.00	0.00
Elevator Operating	15.22	16.91	1.69
<b>TOTAL SURCHARGES</b>	<b>15.22</b>	<b>16.91</b>	<b>1.69</b>
<b>TOTAL ASSESSMENT</b>	<b>\$652.44</b>	<b>\$669.13</b>	<b>\$16.69</b>
<b>22 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Laundry Replacement Fund	0.00	0.00	0.00
Elevator Operating	15.22	16.91	1.69
Garden Villa Rec Room Fund	5.50	5.75	0.25
<b>TOTAL SURCHARGES</b>	<b>20.72</b>	<b>22.66</b>	<b>1.94</b>
<b>TOTAL ASSESSMENT</b>	<b>\$657.94</b>	<b>\$674.88</b>	<b>\$16.94</b>
<b>24 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$637.22	\$652.22	\$15.00
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Laundry Replacement Fund	0.00	0.00	0.00
Elevator Operating	15.22	16.91	1.69
Garden Villa Rec Room Fund	5.50	5.75	0.25
<b>TOTAL SURCHARGES</b>	<b>20.72</b>	<b>22.66</b>	<b>1.94</b>
<b>TOTAL ASSESSMENT</b>	<b>\$657.94</b>	<b>\$674.88</b>	<b>\$16.94</b>



**RESOLUTION 03-19-97**

**2020 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 17, 2019, that the Business Plan of this Corporation for the year 2020 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said business plan, the Board of Directors of this Corporation hereby estimates that the net sum of \$33,162,715 is required by the Corporation to meet the Third Laguna Hills Mutual operating expenses and reserve contributions for the year 2020. In addition, the sum of \$15,054,537 is required by the Corporation to meet the Golden Rain Foundation and the Golden Rain Foundation Trust operating expenses and reserve contributions for the year 2020. Therefore, a total of \$48,217,252 is required to be collected from and paid by members of the Corporation as monthly assessments; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby approves expenditures from reserves in the sum of \$14,669,395 of which \$12,357,061 is planned from the Replacement Fund, \$255,000 from the Elevator Replacement Fund, \$118,420 from the Laundry Replacement Fund, \$1,867,932 from the Disaster Fund, and \$70,982 from the Garden Villa Recreation Room Fund; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby determines and establishes monthly assessments of the Corporation as shown on each member's breakdown of monthly assessments for the year 2020 and as filed in the records of the Corporation, said assessments to be due and payable by the members of this Corporation on the first day of each month for the year 2020; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.



**RESOLUTION 03-19-98**

**2020 RESERVE FUNDING PLAN**

**WHEREAS**, Civil Code § 5570 requires specific reserve funding disclosure statements for common interest developments;

**WHEREAS**, planned assessments or other contributions to replacement reserves must be projected to ensure balances will be sufficient at the end of each year to meet the Corporation's obligations for repair and/or replacement of major components during the next 30 years; and

**NOW THEREFORE BE IT RESOLVED**, September 17, 2019, that the Board has developed and hereby adopts the Replacement Reserves 30-Year Funding Plans (attached) with the objective of maintaining replacement reserve balances at or above established thresholds totaling \$8,290,000 while meeting its obligations to repair and/or replace major components; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.

**THIRD LAGUNA HILLS MUTUAL  
2020 BUSINESS PLAN  
Programs Report**

DESCRIPTION	2016	2017	2018	2019	2020	Increase/(Decrease) \$	%
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET		
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
1 PLUMBING SERVICE	\$676,691	\$776,888	\$740,507	\$674,483	\$682,989	\$8,507	1%
2 CARPENTRY SERVICE	418,726	469,716	427,819	385,731	422,426	36,695	10%
3 PEST CONTROL	240,244	279,081	281,908	260,405	364,272	103,867	40%
4 ELECTRICAL SERVICE	122,876	115,399	93,736	121,615	133,883	12,268	10%
5 FIRE PROTECTION	71,824	72,010	87,961	175,556	131,252	(44,304)	(25%)
6 APPLIANCE REPAIRS	113,354	129,690	106,484	85,379	87,257	1,878	2%
7 MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	71,831	41,725	34,075	58,050	58,664	614	1%
8 SOLAR MAINTENANCE	0	0	15,911	25,000	25,000	0	0%
9 GUTTER CLEANING	150,358	132,148	132,890	140,000	0	(140,000)	(100%)
10 CURB CUTS	0	0	0	10,000	0	(10,000)	(100%)
11 PAINT PROGRAM	4,005	0	0	0	0	0	0%
12 REPAIRS PRIOR-TO-PAINT	6,138	0	0	0	0	0	0%
13 GV MAILROOM RENOVATIONS	8,504	53,786	0	0	0	0	0%
14 BALCONY/BREEZEWAY RESURFACING	373,619	291,946	478,073	0	0	0	0%
15 BUILDING REHAB/DRY ROT	116,009	154,877	198,433	0	0	0	0%
16 ROOF REPAIRS	245,943	349,416	274,541	0	0	0	0%
17 PAINT- TOUCHUP	128,039	165,742	244,896	0	0	0	0%
<b>TOTAL</b>	<b>\$2,748,160</b>	<b>\$3,032,424</b>	<b>\$3,117,235</b>	<b>\$1,936,218</b>	<b>\$1,905,743</b>	<b>(\$30,475)</b>	<b>(2%)</b>
Lines 14-17 moved to reserves in 2019.							
Line 13 moved to reserves in 2018.							
Lines 11 and 12 moved to the reserves in 2016.							
<b>OPERATING FUND - GENERAL SERVICES</b>							
18 JANITORIAL SERVICE	\$653,906	\$701,593	\$874,334	\$947,862	\$943,316	(\$4,546)	(0%)
19 CONCRETE SERVICE	272,459	344,015	376,281	423,853	368,011	(55,843)	(13%)
20 GUTTER CLEANING	56,144	12,575	9,759	11,554	178,802	167,248	1448%
21 WELDING	41,294	97,283	71,402	85,307	110,744	25,437	30%
22 TRAFFIC CONTROL	14,495	15,717	28,168	30,359	19,357	(11,002)	(36%)
23 PAVING MAINTENANCE & REPAIRS	129,474	84,634	48,602	0	0	0	0%
24 CARPENTRY SERVICE	0	143	0	0	0	0	0%
<b>TOTAL</b>	<b>\$1,167,772</b>	<b>\$1,255,960</b>	<b>\$1,408,547</b>	<b>\$1,498,935</b>	<b>\$1,620,230</b>	<b>\$121,294</b>	<b>8%</b>
Line 20 was moved into General Services in 2019.							
Line 23 was moved into General Services in 2019.							



**THIRD LAGUNA HILLS MUTUAL  
2020 BUSINESS PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	Increase/(Decrease) \$	%
<b>OPERATING FUND - LANDSCAPE</b>							
25 LANDSCAPE ADMINISTRATION	\$68,084	\$128,807	\$94,424	\$134,882	\$144,057	\$9,175	7%
26 NURSERY	163,083	183,269	181,802	195,805	171,077	(24,728)	(13%)
27 COMPOSTING	72,009	65,702	75,276	77,805	72,355	(5,451)	(7%)
28 GROUNDS MAINTENANCE	2,979,840	2,902,897	2,808,720	3,022,498	3,224,508	202,010	7%
29 IRRIGATION	892,083	941,320	937,145	1,061,446	1,053,886	(7,560)	(1%)
30 SMALL EQUIPMENT REPAIR	177,427	191,985	204,148	216,941	216,279	(662)	(0%)
31 PEST CONTROL	212,019	230,346	227,888	290,970	314,248	23,278	8%
32 TREE MAINTENANCE	53,200	3,554	(8,745)	0	0	0	0%
<b>TOTAL</b>	<b>\$4,617,745</b>	<b>\$4,647,880</b>	<b>\$4,520,658</b>	<b>\$5,000,347</b>	<b>\$5,196,408</b>	<b>\$196,061</b>	<b>4%</b>

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	Increase/(Decrease) \$	%
<b>RESERVE FUNDS - MAINTENANCE &amp; CONSTRUCTION</b>							
33 ALARM SYSTEMS	\$9,790	\$0	\$0	\$0	\$0	\$0	0%
34 BUILDING NUMBERS	2,391	4,196	32,797	33,970	30,000	(3,970)	(12%)
35 BUILDING STRUCTURES	1,448,293	1,588,675	2,084,453	2,732,992	2,787,028	54,035	2%
36 ELECTRICAL SYSTEMS	14,868	5,322	50,907	58,610	59,495	885	2%
37 ENERGY PROJECTS	40,000	5,157	7,997	50,000	10,000	(40,000)	(80%)
38 EXTERIOR LIGHTING	0	112,857	302,074	800,000	75,000	(725,000)	(91%)
39 FENCING	35,618	107,210	21,576	136,817	54,703	(82,114)	(60%)
40 GARDEN VILLA LOBBY	42,485	36,751	114,664	119,560	112,500	(7,060)	(6%)
41 GARDEN VILLA MAILROOM	0	0	54,023	70,173	33,867	(36,306)	(52%)
42 GARDEN VILLA RECESSED AREAS	0	36,350	71,111	250,440	65,000	(185,440)	(74%)
43 GARDEN VILLA REC ROOM HEAT PUMP/WATER HEATER	941	6,313	15,546	19,505	9,644	(9,862)	(51%)
44 GUTTERS	66,379	272,815	136,466	37,000	98,289	61,289	166%
45 MAILBOXES	4,909	13,490	6,701	49,459	50,000	541	1%
46 PAINT PROGRAM	1,347,231	1,703,787	1,482,768	2,008,631	2,055,556	46,826	2%
47 PRIOR TO PAINT	830,582	637,050	1,538,859	1,265,742	1,470,323	204,581	16%
48 PAVING/CONCRETE	273,304	296,129	518,479	715,523	775,112	59,589	8%
49 ROOFS	1,644,110	1,210,590	1,576,174	1,311,937	1,415,904	103,967	8%
50 EXTERIOR WALLS	0	0	0	150,000	165,000	15,000	10%
51 WASTE LINE REMEDIATION	288,170	750,596	723,670	750,000	1,000,000	250,000	33%
52 WATER LINES - COPPER PIPE REMEDIATION	119,843	109,199	104,547	200,000	500,000	300,000	150%
53 ELEVATORS	306,727	306,380	309,899	346,698	255,000	(91,698)	(26%)
54 LAUNDRY COUNTERTOP/FLOOR REPLACEMENT	16,619	32,872	50,380	54,697	59,912	5,214	10%
55 LAUNDRY APPLIANCES REPLACEMENTS	32,890	17,075	46,293	9,844	58,508	48,664	494%
<b>TOTAL</b>	<b>\$6,525,150</b>	<b>\$7,252,814</b>	<b>\$9,249,385</b>	<b>\$11,171,599</b>	<b>\$11,140,841</b>	<b>(\$30,758)</b>	<b>(0%)</b>

Lines 35, 46, 47, 48 and 49 include major repairs moved from operations in 2019.

Line 41 was moved from operations to reserves in 2018.

**RESERVE FUNDS - GENERAL SERVICES**

56 MAILBOXES	\$0	\$0	\$0	\$11,754	\$0	(\$11,754)	(100%)
57 PRIOR TO PAINT	0	3,410	1,184	11,291	11,405	114	1%
58 PAVING/CONCRETE	0	0	0	128,976	76,146	(52,830)	(41%)
59 EXTERIOR WALLS	0	15,375	50,000	50,000	49,147	(853)	(2%)
<b>TOTAL</b>	<b>\$0</b>	<b>\$18,785</b>	<b>\$51,184</b>	<b>\$202,021</b>	<b>\$136,698</b>	<b>(\$65,323)</b>	<b>(32%)</b>

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Programs Report**

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 BUDGET	2020 BUDGET	Increase/(Decrease) \$	%
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**RESERVE FUNDS - LANDSCAPE**

60 LANDSCAPE MODERNIZATION	\$0	\$0	\$49,813	\$919,890	\$599,129	(\$320,761)	(35%)
61 TREE MAINTENANCE	88,966	738,686	828,245	213,630	853,812	640,182	300%
62 WASTE LINE REMEDIATION	3,834	204	0	0	0	0	0%
<b>TOTAL</b>	<b>\$92,801</b>	<b>\$738,890</b>	<b>\$878,058</b>	<b>\$1,133,520</b>	<b>\$1,452,942</b>	<b>\$319,422</b>	<b>28%</b>

**DISASTER FUND - MAINTENANCE & CONSTRUCTION**

63 MOISTURE INTRUSION - RAIN LEAKS	\$159,995	\$451,593	\$208,073	\$475,025	\$475,025	\$0	0%
64 MOISTURE INTRUSION - PLUMBING LEAKS	722,161	617,676	796,702	649,726	650,000	274	0%
65 MOISTURE INTRUSION - PLUMBING STOPPAGES	115,703	119,932	153,986	126,155	100,000	(26,155)	(21%)
66 MOISTURE INTRUSION - MISCELLANEOUS	64,944	88,503	161,029	93,095	93,095	0	0%
67 DAMAGE RESTORATION SERVICES	188,702	72,251	337,753	370,445	369,812	(633)	(0%)
<b>TOTAL</b>	<b>\$1,251,506</b>	<b>\$1,349,954</b>	<b>\$1,657,543</b>	<b>\$1,714,446</b>	<b>\$1,687,932</b>	<b>(\$26,514)</b>	<b>(2%)</b>

**DISASTER FUND - LANDSCAPE**

68 FIRE RISK MANAGEMENT	\$0	\$0	\$0	\$180,000	\$180,000	\$0	0%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$0</b>	<b>0%</b>

**GARDEN VILLA REC ROOM FUND - MAINTENANCE & CONSTRUCTION**

69 GARDEN VILLA RECREATION ROOMS	\$65,036	\$114,123	\$63,429	\$97,580	\$70,982	(\$26,598)	(27%)
<b>TOTAL</b>	<b>\$65,036</b>	<b>\$114,123</b>	<b>\$63,429</b>	<b>\$97,580</b>	<b>\$70,982</b>	<b>(\$26,598)</b>	<b>(27%)</b>



## DEFINITION OF FUNDS

### RESERVE FUNDS

#### REPLACEMENT RESERVE FUND

The Replacement Fund was established in the 2004 Business Plan for unreserved infrastructure items. Beginning with the 2005 Business Plan, the Roof Replacement, Asphalt Replacement, and Replacement Funds were consolidated into one fund. The purpose of this fund is to provide for replacements of structural elements and mechanical equipment within the Mutual including, but not limited to, building structures, plumbing, roofs, paving, and walls.

Year	<i>Beginning Balance</i>	<i>Interest</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Planned Expenditures</i>	<i>ENDING BALANCE</i>
2019	\$ 14,347,017	\$ 270,381	\$ 10,251,360	\$ 140.00	\$ (11,907,270)	\$ 12,961,488
<b>2020</b>	<b>\$ 12,961,488</b>	<b>\$ 242,566</b>	<b>\$ 10,690,704</b>	<b>\$ 146.00</b>	<b>\$ (12,357,061)</b>	<b>\$ 11,537,696</b>
2021	\$ 11,537,696	\$ 263,463	\$ 11,276,496	\$ 154.00	\$ (13,274,839)	\$ 9,802,816
2022	\$ 9,802,816	\$ 227,588	\$ 11,862,288	\$ 162.00	\$ (13,260,866)	\$ 8,631,826
2023	\$ 8,631,826	\$ 212,003	\$ 12,448,080	\$ 170.00	\$ (12,751,474)	\$ 8,540,436
2024	\$ 8,540,436	\$ 221,627	\$ 13,033,872	\$ 178.00	\$ (12,384,580)	\$ 9,411,354

#### ELEVATOR REPLACEMENT RESERVE FUND

This Elevator Replacement Fund was established in the 1978 Business Plan and only manors located within buildings containing common elevators contributed to this fund. The Board adopted Resolution M3-97-10, which changed this from a surcharge to a shared cost for all members of the Mutual effective January 1, 1998. The purpose of this fund is to provide for the replacement of elevator components including, but not limited to, cab doors, buttons and refurbishment, controllers, hoistway doors, hydraulic cylinders, and pit water proofing.

Year	<i>Beginning Balance</i>	<i>Interest</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Planned Expenditures</i>	<i>ENDING BALANCE</i>
2019	\$ 1,708,610	\$ 34,366	\$ 366,120	\$ 6.00	\$ (346,698)	\$ 1,762,398
<b>2020</b>	<b>\$ 1,762,398</b>	<b>\$ 36,359</b>	<b>\$ 366,120</b>	<b>\$ 5.00</b>	<b>\$ (255,000)</b>	<b>\$ 1,909,877</b>
2021	\$ 1,909,877	\$ 48,853	\$ 366,120	\$ 5.00	\$ (277,611)	\$ 2,047,239
2022	\$ 2,047,239	\$ 50,383	\$ 439,344	\$ 6.00	\$ (503,206)	\$ 2,033,760
2023	\$ 2,033,760	\$ 45,796	\$ 512,568	\$ 7.00	\$ (916,426)	\$ 1,675,697
2024	\$ 1,675,697	\$ 41,074	\$ 585,792	\$ 8.00	\$ (651,250)	\$ 1,651,314



### LAUNDRY REPLACEMENT RESERVE FUND

The Laundry Replacement Fund was one of the first funds established by the Mutual. Only manors originally built to be served by Mutual-owned laundry facilities contribute to this fund. As part of the 2019 Business Plan approval, this fund was changed from a surcharge to a shared cost for all members of the Mutual effective January 1, 2019. The purpose of this fund is to provide for the replacement of equipment in common laundry facilities including, but not limited to, washers, dryers, water heaters and plumbing fixtures.

Year	Beginning Balance	Interest	Contributions	Assessment PMPM	Planned Expenditures	ENDING BALANCE
2019	\$ 713,855	\$ 11,235	\$ 73,224	\$ 1.00	\$ (377,389)	\$ 420,925
<b>2020</b>	<b>\$ 420,925</b>	<b>\$ 7,967</b>	<b>\$ 73,224</b>	<b>\$ 1.00</b>	<b>\$ (118,420)</b>	<b>\$ 383,697</b>
2021	\$ 383,697	\$ 9,864	\$ 146,448	\$ 2.00	\$ (124,749)	\$ 415,260
2022	\$ 415,260	\$ 10,483	\$ 146,448	\$ 2.00	\$ (138,344)	\$ 433,847
2023	\$ 433,847	\$ 10,985	\$ 146,448	\$ 2.00	\$ (135,319)	\$ 455,961
2024	\$ 455,961	\$ 11,395	\$ 183,060	\$ 2.50	\$ (183,386)	\$ 467,030

### OTHER FUNDS

#### DISASTER FUND

This was one of the first funds established for the Mutual to reserve for contingencies and uninsured damages. The purpose of this fund is to provide for emergency expenditures or catastrophic damages not covered by insurance, including insurance policy deductible amounts. Also, possibly for write-offs of uncollectible accounts according to original definition of the General Operating Fund. In the 2009 Business Plan, this fund was renamed from the General Operating Fund to the Disaster Fund to better convey its purpose. This fund is not required by Civil Code and is therefore excluded from reserve plan calculations.

Year	Beginning Balance	Interest	Contributions	Assessment PMPM	Planned Expenditures	ENDING BALANCE
2019	\$ 9,216,804	\$ 187,475	\$ 2,028,305	\$ 27.70	\$ (1,714,446)	\$ 9,718,138
<b>2020</b>	<b>\$ 9,718,138</b>	<b>\$ 187,019</b>	<b>\$ 1,133,508</b>	<b>\$ 15.48</b>	<b>\$ (1,867,932)</b>	<b>\$ 9,170,733</b>
2021	\$ 9,170,733	\$ 184,548	\$ 2,028,305	\$ 27.70	\$ (1,915,000)	\$ 9,468,586
2022	\$ 9,468,586	\$ 190,025	\$ 2,028,305	\$ 27.70	\$ (1,963,000)	\$ 9,723,916
2023	\$ 9,723,916	\$ 194,641	\$ 2,028,305	\$ 27.70	\$ (2,012,000)	\$ 9,934,862
2024	\$ 9,934,862	\$ 198,360	\$ 2,028,305	\$ 27.70	\$ (2,062,000)	\$ 10,099,527



### UNAPPROPRIATED EXPENDITURES FUND

In 1977, Resolution No. 696 established the Supplemental Appropriations Fund. The fund name was changed to the Unappropriated Expenditures Fund in 1991. This contingency fund is used for significant expenditures not otherwise identified in the Business Plan. This fund is not required by Civil Code and is therefore excluded from reserve plan calculations.

Year	Beginning Balance	Interest	Contributions	Assessment PMPM	Planned Expenditures	ENDING BALANCE
2019	\$ 3,212,980	\$ 61,751	\$ 585,792	\$ 8.00	\$ (836,680)	\$ 3,023,843
<b>2020</b>	<b>\$ 3,023,843</b>	<b>\$ 61,335</b>	<b>\$ 585,792</b>	<b>\$ 8.00</b>	<b>\$ (500,000)</b>	<b>\$ 3,170,970</b>
2021	\$ 3,170,970	\$ 64,147	\$ 585,792	\$ 8.00	\$ (513,000)	\$ 3,307,909
2022	\$ 3,307,909	\$ 66,756	\$ 585,792	\$ 8.00	\$ (526,000)	\$ 3,434,457
2023	\$ 3,434,457	\$ 69,157	\$ 585,792	\$ 8.00	\$ (539,000)	\$ 3,550,406
2024	\$ 3,550,406	\$ 71,346	\$ 585,792	\$ 8.00	\$ (552,000)	\$ 3,655,544

### GARDEN VILLA RECREATION ROOM FUND

*Surcharge Fund: Only manors located within the 53 Garden Villa buildings contribute to this fund.*

The Replacement Reserve-Villa Furnishings Fund was established in 1975 for the replacement of furnishings in the Villa buildings. Several policy changes were made through the years regarding the fund name and usage. On September 19, 1995, the Board of Directors adopted Resolution M3-95-82 approving a fund name of Garden Villa Recreation Room Fund. The purpose of this fund is to provide for all expenditures in the recreation rooms of Garden Villa buildings (repairs, replacements and preventive maintenance), other than janitorial services. On June 16, 2009 the Board directed that water heater and heat pump components previously paid from this fund will be paid from the Replacement Fund. This fund is not required by Civil Code and is therefore excluded from reserve plan calculations.

Year	Beginning Balance	Interest	Contributions	Assessment PMPM	Planned Expenditures	ENDING BALANCE
2019	\$ 61,299	\$ 1,074	\$ 81,972	\$ 5.50	\$ (97,143)	\$ 47,202
<b>2020</b>	<b>\$ 47,202</b>	<b>\$ 1,091</b>	<b>\$ 85,698</b>	<b>\$ 5.75</b>	<b>\$ (70,982)</b>	<b>\$ 63,009</b>
2021	\$ 63,009	\$ 1,158	\$ 89,424	\$ 6.00	\$ (99,600)	\$ 53,991
2022	\$ 53,991	\$ 990	\$ 93,150	\$ 6.25	\$ (102,100)	\$ 46,031
2023	\$ 46,031	\$ 842	\$ 96,876	\$ 6.50	\$ (104,700)	\$ 39,049
2024	\$ 39,049	\$ 714	\$ 100,602	\$ 6.75	\$ (107,300)	\$ 33,065

*Note: Garden Villa Rec Room Fund surcharge applies only to manors within Garden Villa buildings.*



## **2020 RESERVES PLAN**

### ***Summary & Disclosures***

California Civil Code §5300 requires that homeowner associations maintain a reserve study, a plan by which the Mutual anticipates and prepares for inevitable future expenses of major components. Ideally, all such expenditures to repair, replace or restore will be covered by those funds set aside each year and accounted for separately as reserves. A summary of the reserves plan prepared by Association Reserves™ is included herein.

The study identifies estimated current replacement costs at about \$86.7 million. The fully funded balance (based on the formula defined in Civil Code §5570(b)(4)) is \$44 million as of January 1, 2020. Projected reserve fund balances are estimated to be just over \$15.1 million, or 34.4 percent funded. These figures shall not be construed to require the Board to fund reserves in accordance with this calculation.

To adequately plan for future expenditures, the Mutual has adopted via resolution a 30-Year Funding Plan that projects contributions to and disbursements from the reserve funds over the next 30 years, without falling below a desired threshold balance. Using this accepted alternate method of calculation, the replacement reserves are funded to cover planned expenditures and stay above a minimum threshold, currently set at \$8.3 Million for all reserve funds.

The reserves receive monies through assessments and through interest earned on invested fund balances. In 2020, the basic monthly assessment for all Mutual reserve funds is set at \$152 per manor per month.

The full reserves study can be obtained by contacting the Financial Services Department at 949-597-4201.

Third Laguna Hills Mutual has no outstanding loans.

## Assessment and Reserve Funding Disclosure Summary

### Third Mutual - Laguna Woods Village, Laguna Woods

For Fiscal Year Beginning: 1/1/2020

# of units: 6102

1) Budgeted Amounts:	<b>Total</b>	<b>Average Per Unit*</b>
Reserve Contributions:	\$11,130,048.00	\$1,824.00
Total Assessment Income:	\$47,756,992.00	\$7,826.45

per: Year

- 2) Additional assessments that have already been scheduled to be imposed or charged, regardless of the purpose, if they have been approved by the board and/or members:

Year	Total Amount Per Unit*	Purpose
Total: \$0.00		

- 3) Based on the most recent Reserve Study and other information available to the Board of Directors, at this point in time does it appear that currently projected Reserve account balances will be sufficient at the end of each year to meet the association's obligation for repair and/or replacement of major components during the next 30 years? **Yes**
- 4) If the answer to #3 is no, what additional assessments or other contributions/loans to Reserves would be necessary to ensure that sufficient Reserve Funds will be available each year during the next 30 years?

Approximate Fiscal Year Assessment Will Be Due	Average Total Amount Per Unit*

Total: \$0.00

- 5) All major components appropriate for Reserve Funding (components that are a common area maintenance responsibility with a limited life expectancy and predictable remaining useful life, above a minimum threshold cost of significance) are included in this Reserve Funding Plan: **Yes**

6) All computations/disclosures are based on the fiscal year start date of:	1/1/2020
Fully Funded Balance (based on formula defined in 5570(b)4):	\$43,966,494
Projected Reserve Fund Balance:	\$15,144,811
Percent Funded:	34.4 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$4,723

From the 9/16/2019 Reserve Study by Association Reserves and any minor changes since that date.

\* If assessments vary by the size or type of unit, allocate as noted within your Governing Documents.

- 7) See attached 30-yr Summary Table, showing the projected Reserve Funding Plan, Reserve Balance, Percent Funded, and assumptions for interest and inflation.

**Prepared by: Sean Andersen**

**Date: 11/6/2019**

*The financial representations at the time of preparation are based on the Reserve Study for the fiscal year shown at the top of this page and the best estimates of the preparer. These estimates should be expected to change from year to year. Some information on this form has been provided to Association Reserves, and has not been independently verified.*



Fiscal Year Start: 1/1/2020	Interest: 2.00 %	Inflation: 3.00 %
Reserve Fund Strength Calculations: (All values of Fiscal Year Start Date)	Projected Reserve Balance Changes	

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Special Assmt Risk	% Increase In Annual Reserve Contribs.	Reserve Contribs.	Loan or Special Assmts	Interest Income	Reserve Expenses
2020	\$15,144,811	\$43,966,494	34.4 %	Medium	3.40 %	\$11,130,048	\$0	\$284,263	\$13,253,000
2021	\$13,306,122	\$45,441,303	29.3 %	High	8.00 %	\$12,020,452	\$0	\$238,390	\$15,011,401
2022	\$10,553,563	\$45,269,739	23.3 %	High	8.00 %	\$12,982,088	\$0	\$197,408	\$14,528,760
2023	\$9,204,298	\$46,332,789	19.9 %	High	8.00 %	\$14,020,655	\$0	\$177,503	\$14,841,036
2024	\$8,561,421	\$47,413,926	18.1 %	High	8.00 %	\$15,142,307	\$0	\$178,686	\$14,559,751
2025	\$9,322,664	\$49,159,311	19.0 %	High	8.00 %	\$16,353,692	\$0	\$209,937	\$14,197,108
2026	\$11,689,184	\$51,189,318	22.8 %	High	2.00 %	\$16,680,766	\$0	\$261,140	\$14,183,610
2027	\$14,447,481	\$53,796,210	26.9 %	High	2.00 %	\$17,014,381	\$0	\$292,999	\$16,877,067
2028	\$14,877,794	\$53,982,376	27.6 %	High	2.00 %	\$17,354,669	\$0	\$312,354	\$16,160,164
2029	\$16,384,653	\$54,316,204	30.2 %	Medium	2.00 %	\$17,701,762	\$0	\$358,293	\$14,969,010
2030	\$19,475,697	\$56,863,107	34.3 %	Medium	2.00 %	\$18,055,797	\$0	\$402,511	\$17,123,712
2031	\$20,810,294	\$57,480,292	36.2 %	Medium	2.00 %	\$18,416,913	\$0	\$431,246	\$17,306,766
2032	\$22,351,687	\$58,423,909	38.3 %	Medium	2.00 %	\$18,785,252	\$0	\$478,841	\$16,041,877
2033	\$25,573,903	\$61,210,025	41.8 %	Medium	2.00 %	\$19,160,957	\$0	\$544,080	\$16,397,721
2034	\$28,881,218	\$64,382,993	44.9 %	Medium	2.00 %	\$19,544,176	\$0	\$614,527	\$16,415,153
2035	\$32,624,769	\$68,179,984	47.9 %	Medium	2.00 %	\$19,935,059	\$0	\$693,310	\$16,486,801
2036	\$36,766,338	\$72,459,927	50.7 %	Medium	2.00 %	\$20,333,761	\$0	\$772,556	\$17,316,467
2037	\$40,556,186	\$76,590,191	53.0 %	Medium	2.00 %	\$20,740,436	\$0	\$838,614	\$18,757,341
2038	\$43,377,895	\$79,954,036	54.3 %	Medium	2.00 %	\$21,155,244	\$0	\$895,413	\$19,187,583
2039	\$46,240,970	\$83,587,233	55.3 %	Medium	2.00 %	\$21,578,349	\$0	\$936,054	\$21,309,833
2040	\$47,445,540	\$85,740,029	55.3 %	Medium	2.00 %	\$22,009,916	\$0	\$953,905	\$22,381,782
2041	\$48,027,579	\$87,501,131	54.9 %	Medium	2.00 %	\$22,450,115	\$0	\$952,302	\$24,144,905
2042	\$47,285,091	\$88,166,313	53.6 %	Medium	2.00 %	\$22,899,117	\$0	\$960,799	\$22,266,942
2043	\$48,878,065	\$91,473,035	53.4 %	Medium	2.00 %	\$23,357,099	\$0	\$992,135	\$22,805,878
2044	\$50,421,422	\$95,031,755	53.1 %	Medium	2.00 %	\$23,824,241	\$0	\$1,002,723	\$25,310,624
2045	\$49,937,762	\$96,846,484	51.6 %	Medium	2.00 %	\$24,300,726	\$0	\$990,482	\$26,032,674
2046	\$49,196,297	\$98,722,957	49.8 %	Medium	2.00 %	\$24,786,741	\$0	\$959,290	\$28,126,479
2047	\$46,815,849	\$99,272,646	47.2 %	Medium	2.00 %	\$25,282,475	\$0	\$915,140	\$28,236,026
2048	\$44,777,438	\$100,054,630	44.8 %	Medium	2.00 %	\$25,788,125	\$0	\$874,776	\$28,664,376
2049	\$42,775,963	\$101,225,481	42.3 %	Medium	2.00 %	\$26,303,887	\$0	\$837,777	\$28,843,301

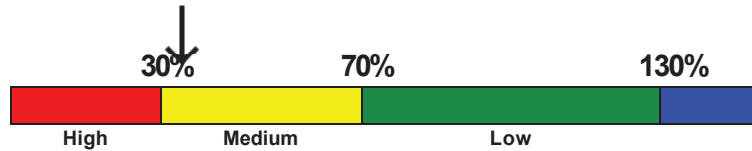
## Executive Summary

**Association:** Third Mutual - Laguna Woods Village **Assoc. #: 31071-0**  
**Location:** Laguna Woods, CA **# of Units: 6,102**  
**Report Period:** January 1, 2020 through December 31, 2020

**Findings/Recommendations as-of: January 1, 2020**

Projected Starting Reserve Balance .....	\$15,144,811
Current Full Funding Reserve Balance .....	\$43,966,494
Average Reserve Deficit (Surplus) Per Unit .....	\$4,723
Percent Funded .....	34.4 %
Recommended 2020 "Monthly Full Funding Contributions" .....	\$12,100,000
Alternate minimum contributions to keep Reserve above \$8,290,000 .....	\$11,130,000
Most Recent Reserve Contribution Rate .....	\$10,763,928

Reserves % Funded: 34.4%



Special Assessment Risk:

**Economic Assumptions:**

**Net Annual "After Tax" Interest Earnings Accruing to Reserves .....** 2.00 %  
**Annual Inflation Rate .....** 3.00 %

This is an Update "No-Site-Visit" Reserve Study, and is based on a prior Report prepared by the management team. No site inspection was performed as part of this Reserve Study. This Reserve Study was prepared by a credentialed Reserve Specialist, Sean Erik Andersen RS #68 and Dusty Burgmans.

The Reserve Fund is above the 30% funded level at 34.4 % Funded, which is a fair position for the fund to be in. This means that the Mutual's special assessment & deferred maintenance risk is currently medium. The objective of your multi-year Funding Plan is to Fully Fund Reserves and ultimately achieve a position of strength in the fund, where the Mutual will enjoy a low risk of Reserve cash flow problems.

Based on this starting point, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$12,100,000.

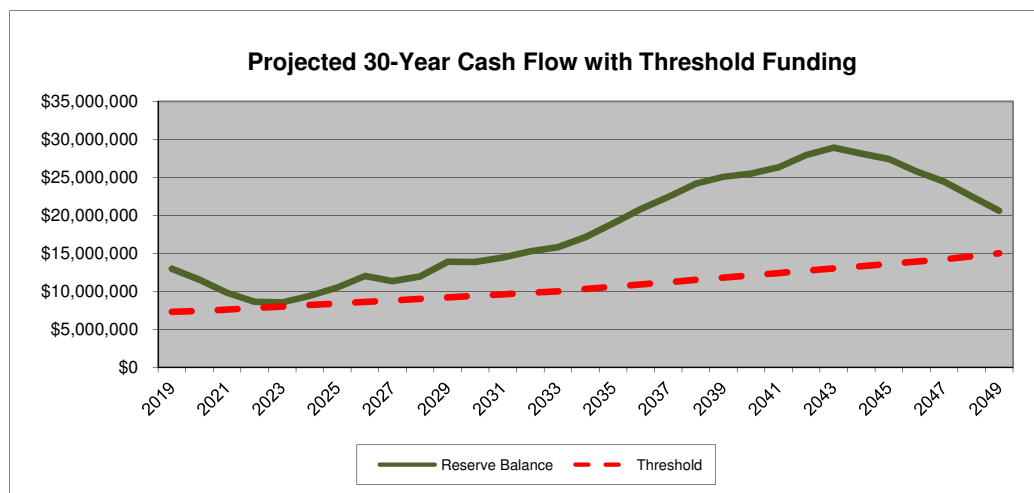
\*The Alternative Contribution rate to keep the Reserve Funds above \$8,290,000. This figure for your Mutual is \$11,130,000.

	Useful Life		2020 Rem. Useful Life		Estimated Replacement Cost in 2020	2020 Expenditures	01/01/2020 Fully Funded Balance	2020 Contributions
	Min	Max	Min	Max				
Paved Surfaces	1	25	0	24	\$8,739,557	\$823,200	\$5,483,679	\$437,893
Roofing & Gutters	0	40	0	35	\$18,750,000	\$1,600,000	\$6,833,603	\$1,628,501
Building Structures	0	20	0	20	\$14,295,300	\$2,841,900	\$5,608,317	\$4,942,442
Decking Projects	1	1	0	6	\$727,000	\$537,000	\$537,000	\$426,446
Prior To Painting & Painting Projects	1	20	0	10	\$27,537,800	\$3,148,600	\$15,572,925	\$1,847,930
Elevators	1	30	0	29	\$9,664,800	\$254,600	\$5,578,468	\$200,129
Garden Villas	0	20	0	21	\$1,597,050	\$220,250	\$456,163	\$129,957
Lighting Replacement Projects	0	1	0	0	\$97,750	\$97,750	\$97,750	\$32,262
Walls, Fencing & Railings	1	1	0	0	\$81,800	\$81,800	\$81,800	\$47,982
Laundry Facilities	1	20	0	21	\$370,502	\$131,900	\$200,789	\$113,973
Sewer Lines, Water Lines & Elect	0	1	0	14	\$2,881,700	\$1,564,500	\$1,564,500	\$1,103,773
Grounds & Miscellaneous	1	1	0	0	\$29,500	\$29,500	\$29,500	\$17,304
Landscape Projects	1	1	0	11	\$1,997,000	\$1,922,000	\$1,922,000	\$1,171,406
					<b>\$86,769,759</b>	<b>\$13,253,000</b>	<b>\$43,966,494</b>	<b>\$12,100,000</b>

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserve 30-Year Funding Plan**

**Threshold (Min Balance): \$ 7,400,000**  
Indexed for projected inflation

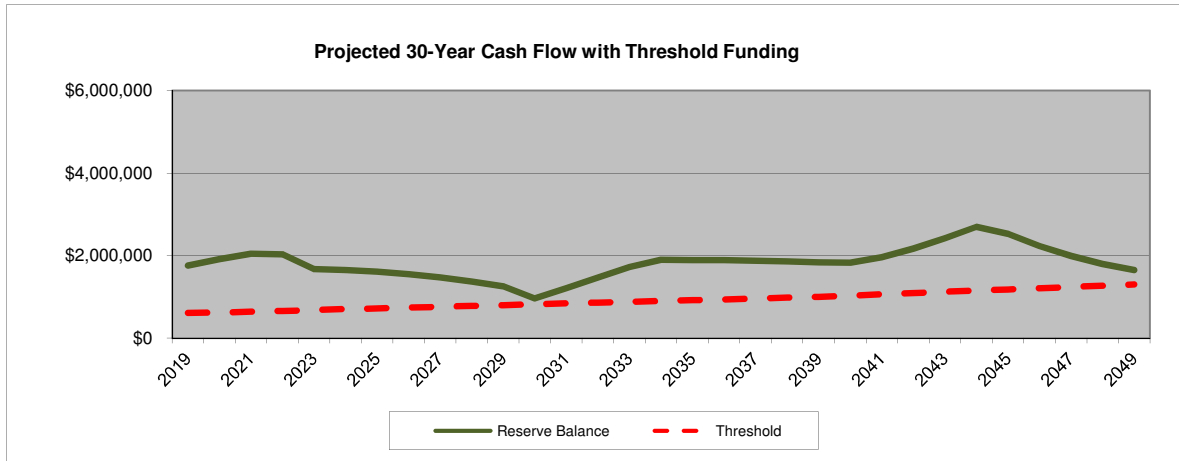
Year	Assessment		Interest Earnings	Planned Expenditures	Reserve Balance
	Per Manor Per Month	Total Contribution			
2019	\$ 140.00	\$ 10,251,360	\$ 270,381	\$ 11,907,270	\$ 12,961,488
<b>2020</b>	<b>\$ 146.00</b>	<b>\$ 10,690,704</b>	<b>\$ 242,566</b>	<b>\$ 12,357,061</b>	<b>\$ 11,537,696</b>
2021	\$ 154.00	\$ 11,276,496	\$ 263,463	\$ 13,274,839	\$ 9,802,816
2022	\$ 162.00	\$ 11,862,288	\$ 227,588	\$ 13,260,866	\$ 8,631,826
2023	\$ 170.00	\$ 12,448,080	\$ 212,003	\$ 12,751,474	\$ 8,540,436
2024	\$ 178.00	\$ 13,033,872	\$ 221,627	\$ 12,384,580	\$ 9,411,354
2025	\$ 178.00	\$ 13,033,872	\$ 245,785	\$ 12,193,797	\$ 10,497,215
2026	\$ 178.00	\$ 13,033,872	\$ 277,995	\$ 11,788,704	\$ 12,020,378
2027	\$ 178.00	\$ 13,033,872	\$ 288,290	\$ 14,011,418	\$ 11,331,122
2028	\$ 178.00	\$ 13,033,872	\$ 287,347	\$ 12,708,350	\$ 11,943,991
2029	\$ 178.00	\$ 13,033,872	\$ 319,000	\$ 11,401,866	\$ 13,894,997
2030	\$ 178.00	\$ 13,033,872	\$ 342,776	\$ 13,401,793	\$ 13,869,852
2031	\$ 178.00	\$ 13,033,872	\$ 349,519	\$ 12,812,040	\$ 14,441,203
2032	\$ 178.00	\$ 13,033,872	\$ 366,559	\$ 12,591,525	\$ 15,250,109
2033	\$ 183.00	\$ 13,399,992	\$ 383,474	\$ 13,222,320	\$ 15,811,255
2034	\$ 188.00	\$ 13,766,112	\$ 406,641	\$ 12,857,323	\$ 17,126,685
2035	\$ 193.00	\$ 14,132,232	\$ 445,232	\$ 12,767,081	\$ 18,937,068
2036	\$ 198.00	\$ 14,498,352	\$ 490,869	\$ 13,102,949	\$ 20,823,340
2037	\$ 203.00	\$ 14,864,472	\$ 533,876	\$ 13,801,047	\$ 22,420,642
2038	\$ 208.00	\$ 15,230,592	\$ 575,076	\$ 14,065,827	\$ 24,160,483
2039	\$ 213.00	\$ 15,596,712	\$ 607,863	\$ 15,288,645	\$ 25,076,413
2040	\$ 218.00	\$ 15,962,832	\$ 624,405	\$ 16,163,228	\$ 25,500,421
2041	\$ 223.00	\$ 16,328,952	\$ 639,726	\$ 16,151,736	\$ 26,317,363
2042	\$ 228.00	\$ 16,695,072	\$ 669,785	\$ 15,746,989	\$ 27,935,231
2043	\$ 228.00	\$ 16,695,072	\$ 701,773	\$ 16,423,678	\$ 28,908,398
2044	\$ 228.00	\$ 16,695,072	\$ 704,040	\$ 18,188,631	\$ 28,118,879
2045	\$ 228.00	\$ 16,695,072	\$ 685,470	\$ 18,095,192	\$ 27,404,229
2046	\$ 228.00	\$ 16,695,072	\$ 656,592	\$ 18,976,145	\$ 25,779,748
2047	\$ 228.00	\$ 16,695,072	\$ 619,950	\$ 18,658,570	\$ 24,436,200
2048	\$ 228.00	\$ 16,695,072	\$ 579,472	\$ 19,209,703	\$ 22,501,042
2049	\$ 228.00	\$ 16,695,072	\$ 532,101	\$ 19,129,036	\$ 20,599,179



**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Elevator Reserve 30-Year Funding Plan**

**Threshold (Min Balance):**      \$      **620,000**  
**Indexed for projected inflation**

Year	Assessment		Interest Earnings	Planned Expenditures	Reserve Balance
	Per Manor Per Month	Total Contribution			
2019	\$ 6.00	\$ 366,120	\$ 34,366	\$ 346,698	\$ 1,762,398
<b>2020</b>	<b>\$ 5.00</b>	<b>\$ 366,120</b>	<b>\$ 36,359</b>	<b>\$ 255,000</b>	<b>\$ 1,909,877</b>
2021	\$ 5.00	\$ 366,120	\$ 48,853	\$ 277,611	\$ 2,047,239
2022	\$ 6.00	\$ 439,344	\$ 50,383	\$ 503,206	\$ 2,033,760
2023	\$ 7.00	\$ 512,568	\$ 45,796	\$ 916,426	\$ 1,675,697
2024	\$ 8.00	\$ 585,792	\$ 41,074	\$ 651,250	\$ 1,651,314
2025	\$ 8.00	\$ 585,792	\$ 40,261	\$ 667,531	\$ 1,609,836
2026	\$ 8.00	\$ 585,792	\$ 39,016	\$ 684,219	\$ 1,550,425
2027	\$ 8.00	\$ 585,792	\$ 37,316	\$ 701,325	\$ 1,472,208
2028	\$ 8.00	\$ 585,792	\$ 35,142	\$ 718,858	\$ 1,374,284
2029	\$ 8.00	\$ 585,792	\$ 32,469	\$ 736,829	\$ 1,255,716
2030	\$ 8.00	\$ 585,792	\$ 27,387	\$ 906,300	\$ 962,595
2031	\$ 3.00	\$ 219,672	\$ 26,811	\$ -	\$ 1,209,078
2032	\$ 3.00	\$ 219,672	\$ 32,973	\$ -	\$ 1,461,723
2033	\$ 3.00	\$ 219,672	\$ 39,289	\$ -	\$ 1,720,684
2034	\$ 3.00	\$ 219,672	\$ 44,683	\$ 86,432	\$ 1,898,608
2035	\$ 3.00	\$ 219,672	\$ 46,789	\$ 273,798	\$ 1,891,271
2036	\$ 3.00	\$ 219,672	\$ 46,650	\$ 270,192	\$ 1,887,401
2037	\$ 3.00	\$ 219,672	\$ 46,469	\$ 276,947	\$ 1,876,595
2038	\$ 3.00	\$ 219,672	\$ 46,112	\$ 283,870	\$ 1,858,509
2039	\$ 3.00	\$ 219,672	\$ 45,572	\$ 290,967	\$ 1,832,786
2040	\$ 3.00	\$ 219,672	\$ 45,198	\$ 269,402	\$ 1,828,254
2041	\$ 3.00	\$ 219,672	\$ 46,798	\$ 132,301	\$ 1,962,424
2042	\$ 3.00	\$ 219,672	\$ 51,049	\$ 60,599	\$ 2,172,545
2043	\$ 3.00	\$ 219,672	\$ 56,671	\$ 31,057	\$ 2,417,831
2044	\$ 3.00	\$ 219,672	\$ 63,192	\$ -	\$ 2,700,695
2045	\$ 4.00	\$ 292,896	\$ 64,538	\$ 531,220	\$ 2,526,909
2046	\$ 5.00	\$ 366,120	\$ 58,787	\$ 717,011	\$ 2,234,805
2047	\$ 6.00	\$ 439,344	\$ 52,175	\$ 734,936	\$ 1,991,388
2048	\$ 7.00	\$ 512,568	\$ 46,775	\$ 753,310	\$ 1,797,422
2049	\$ 8.00	\$ 585,792	\$ 42,606	\$ 772,142	\$ 1,653,678

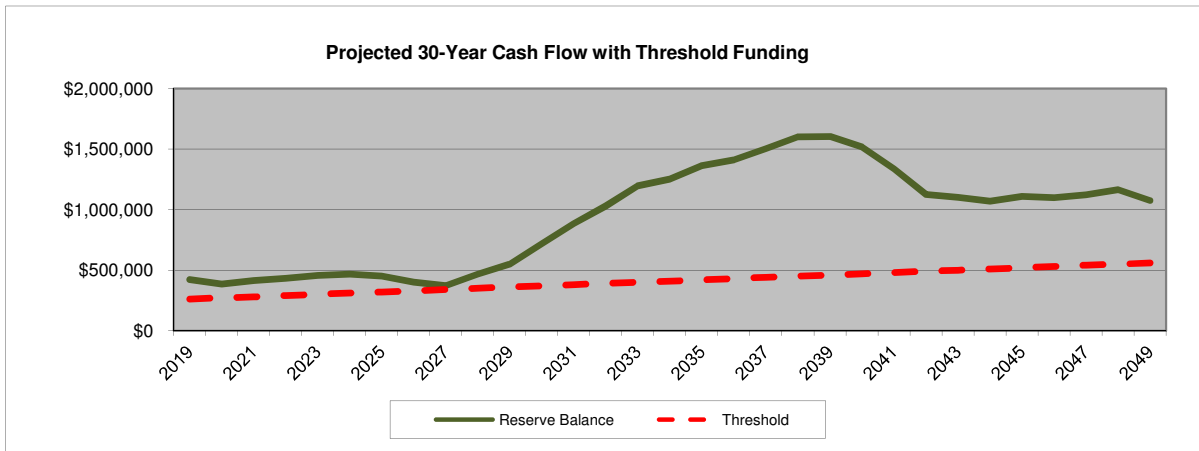


**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Laundry Reserve 30-Year Funding Plan**

**Threshold (Min Balance): \$ 270,000**  
Indexed for projected inflation

Year	Assessment		Interest Earnings	Planned Expenditures	Reserve Balance
	Per Manor Per Month*	Total Contribution			
2019	\$ 1.00	\$ 73,224	\$ 11,235	\$ 377,389	\$ 420,925
2020	\$ 1.00	\$ 73,224	\$ 7,967	\$ 118,420	\$ 383,697
2021	\$ 2.00	\$ 146,448	\$ 9,864	\$ 124,749	\$ 415,260
2022	\$ 2.00	\$ 146,448	\$ 10,483	\$ 138,344	\$ 433,847
2023	\$ 2.00	\$ 146,448	\$ 10,985	\$ 135,319	\$ 455,961
2024	\$ 2.50	\$ 183,060	\$ 11,395	\$ 183,386	\$ 467,030
2025	\$ 3.00	\$ 219,672	\$ 11,334	\$ 247,010	\$ 451,026
2026	\$ 3.00	\$ 219,672	\$ 10,505	\$ 281,340	\$ 399,863
2027	\$ 3.00	\$ 219,672	\$ 9,510	\$ 258,576	\$ 370,469
2028	\$ 3.00	\$ 219,672	\$ 10,331	\$ 134,142	\$ 466,330
2029	\$ 3.00	\$ 219,672	\$ 12,523	\$ 150,455	\$ 548,069
2030	\$ 3.00	\$ 219,672	\$ 15,626	\$ 65,735	\$ 717,632
2031	\$ 3.00	\$ 219,672	\$ 19,796	\$ 71,219	\$ 885,881
2032	\$ 3.00	\$ 219,672	\$ 23,670	\$ 97,855	\$ 1,031,368
2033	\$ 3.00	\$ 219,672	\$ 27,515	\$ 81,223	\$ 1,197,332
2034	\$ 3.00	\$ 219,672	\$ 30,234	\$ 195,587	\$ 1,251,651
2035	\$ 3.00	\$ 219,672	\$ 32,290	\$ 139,738	\$ 1,363,876
2036	\$ 3.00	\$ 219,672	\$ 34,250	\$ 207,417	\$ 1,410,381
2037	\$ 3.00	\$ 219,672	\$ 35,976	\$ 162,379	\$ 1,503,649
2038	\$ 3.00	\$ 219,672	\$ 38,348	\$ 159,166	\$ 1,602,503
2039	\$ 3.00	\$ 219,672	\$ 39,602	\$ 256,513	\$ 1,605,264
2040	\$ 3.00	\$ 219,672	\$ 38,560	\$ 345,417	\$ 1,518,079
2041	\$ 3.00	\$ 219,672	\$ 35,240	\$ 436,659	\$ 1,336,332
2042	\$ 3.00	\$ 219,672	\$ 30,388	\$ 461,288	\$ 1,125,104
2043	\$ 3.00	\$ 219,672	\$ 27,487	\$ 270,950	\$ 1,101,313
2044	\$ 3.00	\$ 219,672	\$ 26,799	\$ 278,343	\$ 1,069,441
2045	\$ 3.00	\$ 219,672	\$ 26,892	\$ 207,163	\$ 1,108,842
2046	\$ 3.00	\$ 219,672	\$ 27,262	\$ 256,366	\$ 1,099,409
2047	\$ 3.00	\$ 219,672	\$ 27,437	\$ 223,512	\$ 1,123,007
2048	\$ 3.00	\$ 219,672	\$ 28,257	\$ 205,142	\$ 1,165,794
2049	\$ 3.00	\$ 219,672	\$ 27,658	\$ 338,619	\$ 1,074,505

\*Transferred from Surcharge to Shared Cost in 2019



**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Alarm Systems	Building Numbers	Building Structures		Electrical Systems			Energy Projects	Exterior Lighting
			Building Structures	Building Rehab Dry Rot	Electrical Alternate Heat Source	Electrical Panel Maintenance	Electrical Systems		
Life in Years	40	40	Various	As Needed	30	As Needed	50	As Needed	As Needed
Quantity	81	2,810	Various		Various		6,102		Various
Unit	ea	ea	Various		ea		Manors		Common Area
Unit Cost	\$35,000	\$280	Various		\$1,265 - \$1,900		Various		Various
Total Cost	\$2,835,000	\$786,800	\$2,508,727		\$20,755,420				\$1,637,750
2020	\$0	\$30,000	\$2,508,727	\$278,300	\$9,495	\$30,000	\$20,000	\$10,000	\$75,000
2021	51,250	80,647	2,855,866	276,364	9,732	25,625	20,500	10,250	55,350
2022	220,631	82,663	2,927,263	283,273	9,976	26,266	21,013	10,506	56,734
2023	226,147	84,730	1,991,936	290,354	10,225	26,922	21,538	10,769	58,152
2024	231,801	86,848	1,814,349	297,613	10,481	27,595	22,076	11,038	59,606
2025	237,596	89,019	1,859,708	199,694	10,743	28,285	22,628	11,314	61,096
2026	243,536	91,245	1,609,071	204,686	11,011	28,992	23,194	11,597	62,623
2027	249,624	93,526	1,648,109	209,803	11,287	29,717	23,774	11,887	64,189
2028	0	95,864	1,054,219	215,048	11,569	30,460	24,368	12,184	65,794
2029	0	98,261	1,080,575	220,424	11,858	31,222	24,977	0	67,439
2030	0	62,315	1,107,589	225,935	12,154	32,002	25,602	0	69,125
2031	0	0	1,135,279	231,583	12,458	32,802	26,242	0	70,853
2032	0	0	1,163,661	237,373	12,770	33,622	26,898	0	72,624
2033	0	0	1,192,752	243,307	13,089	34,463	27,570	0	74,440
2034	0	0	1,222,571	249,390	13,416	35,324	28,259	0	76,301
2035	0	0	1,253,135	255,625	13,752	36,207	28,966	0	78,208
2036	0	0	1,284,464	262,015	14,095	37,113	29,690	0	80,163
2037	0	0	1,316,575	268,566	14,448	38,040	30,432	0	82,167
2038	0	0	1,013,188	275,280	14,809	38,991	31,193	0	84,222
2039	0	0	1,038,518	282,162	15,179	39,966	31,973	0	86,327
2040	0	0	952,997	289,216	15,559	40,965	32,772	0	88,485
2041	0	0	976,822	296,446	15,948	41,990	33,592	0	90,697
2042	0	0	1,001,242	303,857	16,346	43,039	34,431	0	92,965
2043	0	0	1,026,273	311,454	16,755	44,115	35,292	0	95,289
2044	0	0	1,051,930	319,240	17,174	45,218	36,175	0	97,671
2045	0	0	1,078,229	327,221	17,603	46,349	37,079	0	100,113
2046	0	0	1,105,184	335,402	18,043	47,507	38,006	0	102,616
2047	0	0	1,132,814	343,787	18,494	48,695	38,956	0	105,181
2048	0	0	1,161,134	352,381	18,957	49,912	39,930	0	107,811
2049	0	0	1,190,163	361,191	19,431	51,160	40,928	0	103,855
<b>TOTAL</b>	<b>\$1,460,584</b>	<b>\$895,117</b>	<b>\$41,754,342</b>	<b>\$8,246,990</b>	<b>\$416,856</b>	<b>\$1,102,568</b>	<b>\$878,054</b>	<b>\$99,545</b>	<b>\$2,385,095</b>



**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Garden Villa Rec Room									
	Fencing Split Rail	Garden Villa Lobby	Garden Villa Mailrooms	Garden Villa Recessed Area	GV Rec Room Heat Pumps	GV Rec Room Water Heaters	Gutter Replacement	Landscape Modernization	Mailboxes	Life in Years
Quantity	10	20	10	Various	30	10	Various	As Needed	40	
Unit	70,000	53	53	53	53	53	ea	ea	Manor	
Unit Cost	\$13.53	Building	Building	Building	ea	ea	ea	ea	\$198	
Total Cost	\$947,100	\$12,554	\$8,002	\$6,440 - \$75,000	\$1,138	\$555	Various	Various	\$846,442	
		\$665,351	\$424,119	\$4,316,320	\$60,314	\$29,415	\$8,037,500			
2020	\$54,703	\$112,500	\$33,867	\$65,000	\$3,414	\$6,230	\$98,289	\$599,129	\$50,000	
2021	58,247	128,676	0	296,635	2,061	5,120	100,746	768,750	27,624	
2022	59,703	65,947	0	304,051	2,112	0	103,265	787,969	28,315	
2023	61,195	0	0	311,652	2,165	1,195	105,847	807,668	29,023	
2024	62,725	0	0	319,443	2,219	1,225	108,493	827,860	29,748	
2025	64,293	0	0	327,430	2,275	628	111,205	961,697	30,492	
2026	65,901	0	92,802	335,615	2,332	1,287	113,985	869,770	31,254	
2027	67,548	0	95,122	344,006	2,390	1,979	116,835	891,514	32,036	
2028	69,237	0	97,500	352,606	2,450	10,819	119,756	913,802	32,836	
2029	70,968	0	99,937	361,421	2,511	6,238	122,750	936,647	33,657	
2030	72,742	0	102,436	370,456	2,574	7,815	64,004	1,088,072	34,499	
2031	74,561	0	31,499	379,718	2,638	6,554	65,604	852,856	35,361	
2032	76,425	0	0	389,211	2,704	0	67,244	739,689	36,245	
2033	78,335	0	0	398,941	2,771	1,530	68,926	758,181	37,151	
2034	80,294	0	0	408,915	2,841	1,568	70,649	777,136	38,080	
2035	82,301	0	0	419,137	2,912	804	72,415	796,564	39,032	
2036	84,359	186,362	118,794	95,602	2,985	1,648	74,225	964,929	40,008	
2037	86,467	191,021	121,764	97,992	4,791	2,533	76,081	836,890	41,008	
2038	88,629	195,796	124,808	100,442	13,785	13,850	77,983	857,812	42,033	
2039	90,845	200,691	127,928	102,953	10,491	7,985	79,933	879,258	43,084	
2040	93,116	205,709	131,126	105,527	3,294	10,004	286,758	901,239	44,161	
2041	95,444	63,255	40,321	108,165	11,022	8,390	293,927	1,091,728	45,265	
2042	97,830	0	0	110,869	7,379	0	301,275	946,864	46,397	
2043	100,276	0	0	113,641	3,548	1,959	308,807	970,536	47,557	
2044	102,783	0	0	116,482	7,753	2,008	316,527	994,799	48,746	
2045	105,352	0	0	119,394	7,947	1,029	324,440	1,019,669	49,965	
2046	107,986	0	152,066	122,379	3,820	2,109	332,551	1,235,190	51,214	
2047	110,686	0	155,868	125,438	14,999	3,243	340,865	1,071,290	52,494	
2048	113,453	0	159,765	128,574	24,462	17,729	124,781	1,098,072	53,806	
2049	116,289	0	163,759	131,789	46,033	10,222	102,320	1,125,524	55,152	
<b>TOTAL</b>	<b>\$2,492,692</b>	<b>\$1,349,958</b>	<b>\$1,849,359</b>	<b>\$6,963,485</b>	<b>\$202,676</b>	<b>\$135,701</b>	<b>\$4,550,486</b>	<b>\$27,371,105</b>	<b>\$1,206,247</b>	



**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Paint Program		Prior to Paint		Paving/Concrete				Roofs		
	Paint Exterior	Touch Up Paint	Prior to Paint	Balcony Brezeway Resurfacing	Paving: Asphalt	Paving: Parkway Concrete	Paving: Seal Coat	Concrete and Paving Repairs	Golf Cart Parking & Striping	Roofs Built-Up PVC Roof	Roofs Metal
Life in Years	10	As Needed	10	As Needed	25	60	5	As Needed	Various	25	40
Quantity	16,495,223		16,495,223		3,010,084	Various	3,006,420	Various	Various	4,037,463	505,426
Unit	sf		sf		sf	sf	sf	ea		sf	sf
Unit Cost	Various		Various		\$2.58	\$20.00	\$0.11	\$2,500		\$7.37	\$8.50
Total Cost	\$18,345,990		\$9,930,639	\$6,046,971	\$7,766,000		322,649			\$29,756,100	\$4,296,100
2020	\$1,839,281	\$216,275	\$939,842	\$541,887	\$513,461	\$160,000	\$51,651	\$76,146	\$50,000	\$1,075,010	\$0
2021	2,031,561	221,682	1,094,803	532,402	444,792	153,750	66,117	67,375	25,625	1,082,373	0
2022	1,948,550	227,224	1,050,760	556,237	478,049	157,594	67,865	79,580	26,266	1,033,666	0
2023	2,105,995	232,904	1,135,062	575,850	473,708	161,534	69,547	54,323	26,922	1,167,851	0
2024	1,949,659	238,727	1,051,896	585,092	332,402	165,572	71,371	123,036	27,595	1,172,414	0
2025	1,873,619	244,695	1,011,593	597,137	34,153	169,711	72,760	107,402	28,285	1,233,753	0
2026	1,884,219	250,813	1,017,541	321,051	0	173,954	74,805	58,802	28,992	1,253,879	0
2027	2,199,665	257,083	1,186,202	344,167	1,505,886	178,303	76,783	64,358	29,717	1,292,050	0
2028	2,349,325	263,510	1,266,384	388,979	550,436	182,760	78,686	88,229	30,460	1,327,171	0
2029	2,355,398	270,098	1,240,508	342,383	233,104	187,329	80,750	87,317	31,222	1,352,315	0
2030	2,358,080	276,850	1,232,230	371,121	1,315,578	192,013	82,321	97,473	0	1,461,871	269,353
2031	2,545,451	283,772	1,326,602	365,017	659,014	196,813	84,635	86,245	0	1,507,662	267,331
2032	2,441,451	290,866	1,273,294	387,615	534,636	201,733	86,873	101,870	0	1,539,525	291,482
2033	2,638,715	298,137	1,375,398	404,612	678,990	206,777	89,026	69,538	0	1,572,101	299,027
2034	2,442,848	305,591	1,274,717	408,129	101,344	211,946	91,361	157,497	0	1,681,695	307,956
2035	2,347,582	313,231	1,225,940	415,027	0	217,245	93,139	137,484	0	1,723,246	310,546
2036	2,360,866	321,061	1,233,166	410,972	0	222,676	95,756	75,272	0	1,798,089	319,924
2037	2,756,088	329,088	1,437,422	440,562	27,971	228,243	98,289	82,384	0	1,815,263	324,999
2038	2,943,598	337,315	1,534,541	497,925	0	233,949	100,725	112,940	0	1,855,196	341,238
2039	2,952,711	345,748	1,503,235	438,280	194,925	239,798	103,367	111,773	0	1,924,716	340,963
2040	3,018,542	354,392	1,577,359	475,067	0	245,792	105,378	124,774	0	1,949,309	353,179
2041	3,258,392	363,252	1,698,163	467,253	255,930	251,937	108,340	110,401	0	2,169,496	368,833
2042	3,125,264	372,333	1,629,924	496,180	489,537	258,236	111,205	130,402	0	2,059,234	375,053
2043	3,377,778	381,641	1,760,626	517,937	411,746	264,692	113,961	89,014	0	2,109,453	378,940
2044	3,127,052	391,182	1,631,746	522,440	687,457	271,309	116,950	201,610	0	2,221,177	392,088
2045	3,005,103	400,962	1,569,306	531,269	951,928	278,092	119,226	175,991	0	2,276,706	395,146
2046	3,022,109	410,986	1,578,557	526,079	824,619	285,044	122,576	96,354	0	2,300,361	414,232
2047	3,528,026	421,260	1,840,022	563,957	886,276	292,170	125,818	105,458	0	2,446,959	423,329
2048	3,768,055	431,792	1,964,342	637,387	878,228	299,474	128,937	144,573	0	2,413,535	423,610
2049	3,779,719	442,587	1,924,267	561,035	616,255	306,961	132,318	143,079	0	2,555,378	428,982
<b>TOTAL</b>	<b>\$79,334,701</b>	<b>\$9,495,056</b>	<b>\$41,585,449</b>	<b>\$14,223,048</b>	<b>\$14,030,424</b>	<b>\$6,595,405</b>	<b>\$2,820,542</b>	<b>\$3,160,698</b>	<b>\$305,085</b>	<b>\$51,371,456</b>	<b>\$7,026,211</b>

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Roofs				Exterior Walls			Waste Lines			Water Lines Copper	Total Replacement Fund
	Roofs Tile	Roofs Lightweight Tile (New)	Roofs Preventive Maint.	Roof Emergency Repairs	Tree Maintenance	Common Walls	Perimeter Walls	Waste Lines	Waste Lines GV Garage			
Life in Years	40	40	Ongoing	As Needed	5	As Needed	Various	70	35	70		
Quantity	2,321,631	1,438,052	4,023,624		Various	30,184	30,184	6,102	53	6,102		
Unit	sf	sf	sf			if		Manors	Building	Manors		
Unit Cost	\$5.42	\$7.00	\$0.37			\$100 - \$200		\$8,000	\$19,900	\$5,125		
Total Cost	\$12,583,200	\$10,066,400	\$1,488,741		\$4,954,881	\$25,000	\$9,055,261	\$48,816,000	\$1,054,700	\$31,272,750		
2020	\$0	\$100,478	\$130,416	\$110,000	\$853,812	\$25,000	\$189,147	\$1,000,000	\$0	\$500,000	\$12,357,061	
2021	0	105,465	63,744	112,750	1,016,776	25,625	173,257	770,800	0	512,500	13,274,839	
2022	0	106,285	72,230	115,569	1,042,195	26,266	177,589	790,070	0	315,188	13,260,866	
2023	0	109,312	70,398	118,458	1,068,250	26,922	182,028	809,822	0	323,067	12,751,474	
2024	0	113,706	48,225	121,419	1,094,956	27,595	186,579	830,067	0	331,144	12,384,580	
2025	0	113,959	32,072	124,455	1,122,330	28,285	191,244	850,819	0	339,422	12,193,797	
2026	0	115,850	86,928	127,566	1,150,388	28,992	196,025	872,089	0	347,908	11,788,704	
2027	0	122,907	69,910	130,755	1,179,148	29,717	200,925	893,892	0	356,606	14,011,418	
2028	0	125,263	87,815	134,024	1,208,627	30,460	205,949	916,239	0	365,521	12,708,350	
2029	0	128,998	73,236	137,375	1,238,842	31,222	211,097	59,945	0	171,844	11,401,866	
2030	0	495,736	75,264	140,809	1,269,813	32,002	216,375	61,444	0	176,140	13,401,793	
2031	0	511,601	75,891	144,330	1,301,559	32,802	221,784	62,980	0	180,543	12,812,040	
2032	0	520,691	70,426	147,938	1,334,098	33,622	227,329	64,555	0	185,057	12,591,525	
2033	0	538,282	77,848	151,636	1,367,450	34,463	233,012	66,169	0	189,683	13,222,320	
2034	0	557,634	105,914	155,427	1,401,636	35,324	238,837	67,823	112,473	194,425	12,857,323	
2035	0	559,176	84,314	159,313	1,436,677	36,207	244,808	69,518	115,285	199,286	12,767,081	
2036	0	581,833	89,260	163,296	1,472,594	37,113	250,928	71,256	118,167	204,288	13,102,949	
2037	0	585,930	90,468	167,378	1,509,409	38,040	257,201	73,038	121,121	209,375	13,801,047	
2038	0	606,724	93,901	171,562	1,547,144	38,991	263,632	74,864	124,149	214,609	14,065,827	
2039	1,111,661	625,283	94,687	175,852	1,585,823	39,966	38,603	76,735	127,253	219,974	15,288,645	
2040	1,704,251	635,524	97,921	180,248	1,625,469	40,965	39,568	78,654	130,434	225,474	16,163,228	
2041	754,166	652,823	100,907	184,754	1,666,105	41,990	40,557	80,620	133,695	231,111	16,151,736	
2042	490,899	665,191	102,732	189,373	1,707,758	43,039	41,571	82,635	137,037	236,888	15,746,989	
2043	753,983	689,146	0	194,107	1,750,452	44,115	42,611	84,701	140,463	242,811	16,423,678	
2044	2,053,260	708,945	145,168	198,960	1,794,213	45,218	43,676	86,819	143,975	248,881	18,188,631	
2045	1,646,417	714,158	234,490	203,934	1,839,069	46,349	44,768	88,989	147,574	191,327	18,095,192	
2046	2,264,292	732,624	118,178	209,032	1,885,045	47,507	45,887	91,214	151,263	196,110	18,976,145	
2047	992,745	760,402	133,910	214,258	1,932,171	48,695	47,034	93,494	38,761	201,013	18,658,570	
2048	1,164,947	773,458	130,515	219,614	1,980,476	49,912	48,210	95,832	0	206,038	19,209,703	
2049	1,176,189	789,958	89,407	225,105	2,029,988	51,160	49,415	98,228	0	211,189	19,129,036	
<b>TOTAL</b>	<b>\$14,112,811</b>	<b>\$13,847,342</b>	<b>\$2,746,176</b>	<b>\$4,829,297</b>	<b>\$43,412,275</b>	<b>\$1,097,568</b>	<b>\$4,549,647</b>	<b>\$9,363,311</b>	<b>\$1,741,648</b>	<b>\$7,727,403</b>	<b>\$436,786,412</b>	

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Elevators									
	Elevator Cab Door	Elevator Cab Door Operators	Elevator Cab Refurbish	Elevator Flooring	Elevator Call Buttons	Elevator Controllers	Elevator Hoistway Doors (3 stop)	Elevator Hoistway Doors (4 stop)	Elevator Machine Room Power Units	
Life in Years	30	30	40	40	30	30	30	30	30	30
Quantity	82	82	82	82	82	82	29	53	82	82
Unit	ea	ea	ea	ea	ea	ea	ea	ea	ea	ea
Unit Cost	\$12,234	\$9,894	\$9,174	\$2,365	\$8,400	\$50,600	\$7,249	\$8,919	\$14,300	\$14,300
Total Cost	\$1,003,188	\$811,308	\$752,268	\$193,930	\$688,800	\$4,149,200	\$210,221	\$472,707	\$1,172,600	\$1,172,600
2020	\$0	\$49,470	\$45,870	\$10,565	\$0	\$0	\$0	\$44,595	\$71,500	\$71,500
2021	0	50,710	47,017	8,485	0	0	18,576	45,711	73,288	73,288
2022	0	103,954	96,384	17,393	0	0	19,040	46,854	150,239	150,239
2023	0	53,276	49,397	17,828	90,459	544,907	0	48,025	76,998	76,998
2024	0	0	0	0	92,720	558,529	0	0	0	0
2025	0	0	0	0	95,038	572,493	0	0	0	0
2026	0	0	0	0	97,414	586,805	0	0	0	0
2027	0	0	0	0	99,850	601,475	0	0	0	0
2028	0	0	0	0	102,346	616,512	0	0	0	0
2029	0	0	0	0	104,904	631,925	0	0	0	0
2030	0	0	0	0	129,033	777,267	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0
2034	86,432	0	0	0	0	0	0	0	0	0
2035	212,622	0	0	0	0	0	0	0	0	0
2036	217,937	0	0	0	0	0	0	0	0	0
2037	223,386	0	0	0	0	0	0	0	0	0
2038	228,970	0	0	0	0	0	0	0	0	0
2039	234,695	0	0	0	0	0	0	0	0	0
2040	240,562	0	0	0	0	0	0	0	0	0
2041	102,740	0	0	0	0	0	0	0	0	0
2042	0	0	0	0	0	0	0	0	0	0
2043	0	0	0	0	0	0	0	0	0	0
2044	0	0	0	0	0	0	0	0	0	0
2045	0	183,429	0	0	0	0	0	82,677	265,114	265,114
2046	0	225,618	0	0	0	0	165,303	0	326,090	326,090
2047	0	231,258	0	0	0	0	169,435	0	334,242	334,242
2048	0	237,040	0	0	0	0	173,671	0	342,599	342,599
2049	0	242,966	0	0	0	0	178,013	0	351,164	351,164
<b>TOTAL</b>	<b>\$1,547,343</b>	<b>\$1,377,721</b>	<b>\$238,668</b>	<b>\$54,271</b>	<b>\$811,764</b>	<b>\$4,889,912</b>	<b>\$724,038</b>	<b>\$267,861</b>	<b>\$1,991,233</b>	<b>\$1,991,233</b>

**THIRD LAGUNA HILLS MUTUAL  
2020 RESERVES PLAN  
Replacement Reserves Planned Expenditures**

Program	Elevators								TOTAL ELEVATOR FUND	Laundry Counters	Laundry Dryers	Laundry Floors	Laundry Washers	Laundry Water Heaters	TOTAL LAUNDRY FUND
	Elevator Door Protective Devices	Elevator Fuse	Elevator Solid State Soft Starters												
Life in Years	40	30	20					20	10	15	25	15	10		
Quantity	82	82	82					287	373	455	243	455	125		
Unit	ea	ea	ea					ea	ea	ea	ea	ea	ea		
Unit Cost	\$2,750	\$330	\$3,520					\$482	\$1,025	\$2,793	\$2,793	\$2,007	\$3,726		
Total Cost	\$225,500	\$27,060	\$288,640					\$138,334	\$382,325	\$678,643	\$913,185	\$117,806			
2020	\$13,750	\$1,650	\$17,600					\$12,829	\$0	\$47,083	\$25,729	\$32,779			\$118,420
2021	14,094	1,691	18,040					15,316	0	51,527	49,372	8,534			124,749
2022	28,892	3,467	36,982					15,192	0	52,815	54,824	15,514			138,344
2023	14,807	1,777	18,953					15,572	0	54,135	49,710	15,901			135,319
2024	0	0	0					0	0	55,489	108,552	19,345			183,386
2025	0	0	0					0	0	56,876	170,305	19,829			247,010
2026	0	0	0					0	5,943	58,298	172,235	44,864			281,340
2027	0	0	0					0	12,184	59,755	178,927	7,710			258,576
2028	0	0	0					0	18,733	61,249	44,016	10,144			134,142
2029	0	0	0					0	47,363	31,390	60,155	11,547			150,455
2030	0	0	0					0	48,547	0	7,707	9,480			65,735
2031	0	0	0					0	49,761	0	10,533	10,924			71,219
2032	0	0	0					0	51,005	0	26,992	19,859			97,855
2033	0	0	0					0	52,280	0	8,588	20,355			81,223
2034	0	0	0					21,113	53,587	0	96,123	24,764			195,587
2035	0	0	61,176					21,640	54,927	0	37,788	25,383			139,738
2036	0	0	52,255					22,181	56,300	0	71,506	57,430			207,417
2037	0	0	53,561					15,402	57,707	0	79,401	9,869			162,379
2038	0	0	54,900					15,035	59,150	0	71,995	12,986			159,166
2039	0	0	56,272					23,887	60,629	0	157,216	14,781			256,513
2040	0	0	28,840					24,484	62,145	0	246,653	12,136			345,417
2041	0	0	29,561					25,096	63,698	0	249,448	13,984			436,659
2042	0	0	60,599					24,894	65,291	86,543	259,140	25,421			461,288
2043	0	0	31,057					25,516	66,923	88,707	63,748	26,056			270,950
2044	0	0	0					0	68,596	90,924	87,123	31,700			278,343
2045	0	0	0					0	70,311	93,198	11,163	32,492			207,163
2046	0	0	0					0	72,069	95,527	15,256	73,515			256,366
2047	0	0	0					0	73,870	97,916	39,092	12,633			223,512
2048	0	0	0					0	75,717	100,364	12,438	16,623			205,142
2049	0	0	0					0	77,610	102,873	139,215	18,921			338,619
<b>TOTAL</b>	<b>\$71,543</b>	<b>\$8,585</b>	<b>\$519,796</b>					<b>\$278,158</b>	<b>\$1,324,345</b>	<b>\$1,369,098</b>	<b>\$2,604,951</b>	<b>\$655,479</b>			<b>\$6,232,032</b>

# 2020 BUSINESS PLAN

Golden Rain Foundation & Trust

Adopted September 3, 2019

## BOARD OF DIRECTORS

BETH PERAK, President  
ANNETTE SABOL SOULE, 1<sup>ST</sup> Vice President  
JAMES MATSON, 2<sup>ND</sup> Vice President  
JOAN MILLIMAN, Secretary  
DIANE PHELPS, Treasurer  
PAT ENGLISH  
RAY GROS  
BERT MOLDOW  
RICHARD PALMER  
DON TIBBETTS  
JUDITH TROUTMAN

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, CEO  
BETTY PARKER, Chief Financial Officer





## GOLDEN RAIN FOUNDATION & TRUST 2020 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2019	2020	Change
<b>Revenues:</b>								
Golf Greens Fees	\$1,141,850	\$1,127,813	\$1,467,191	\$1,617,712	\$1,515,000	\$10.58	\$9.91	\$0.67
Golf Operations	299,660	294,894	289,809	303,630	249,450	1.99	1.63	0.36
Merchandise Sales	253,293	291,898	312,636	286,526	299,630	1.87	1.96	(0.09)
Clubhouse Rentals and Event Fees	561,814	603,271	646,842	1,007,336	675,001	6.59	4.42	2.17
Rentals	111,398	88,602	102,979	97,000	108,720	0.63	0.71	(0.08)
Broadband Services	4,349,389	4,381,905	4,907,714	4,790,000	5,118,670	31.35	33.50	(2.15)
Miscellaneous	862,831	907,421	1,119,142	1,189,884	1,172,949	7.79	7.67	0.12
<b>Total Revenue</b>	<b>\$7,580,235</b>	<b>\$7,695,804</b>	<b>\$8,846,313</b>	<b>\$9,292,088</b>	<b>\$9,139,420</b>	<b>\$60.80</b>	<b>\$59.80</b>	<b>\$1.00</b>
<b>Expenses:</b>								
Employee Compensation	\$17,014,180	\$16,709,828	\$17,759,474	\$17,797,907	\$18,619,606	\$116.45	\$121.83	\$5.38
Exp. Related to Compensation	4,866,803	4,789,743	5,425,352	5,762,291	5,459,002	37.70	35.72	(1.98)
Materials and Supplies	1,717,132	1,894,963	1,543,267	1,845,524	1,909,681	12.08	12.50	0.42
Cost of Merchandise Sold	195,709	202,658	211,310	193,396	191,310	1.27	1.25	(0.02)
Community Events	336,348	425,255	430,812	422,945	457,006	2.77	2.99	0.22
Electricity	937,395	973,888	868,997	867,238	904,700	5.67	5.92	0.25
Sewer	85,212	84,469	81,822	85,025	77,015	0.56	0.50	(0.06)
Water	654,765	711,535	694,692	667,328	699,158	4.37	4.57	0.20
Trash	174,117	174,076	188,688	192,991	196,178	1.26	1.28	0.02
Natural Gas	179,211	219,145	217,034	188,680	212,140	1.23	1.39	0.16
Telephone	217,701	251,088	247,588	246,000	263,008	1.61	1.72	0.11
Fuel & Oil for Vehicles	443,229	436,786	510,572	440,000	521,600	2.88	3.41	0.53
Legal Fees	769,563	339,953	506,476	377,500	347,530	2.47	2.27	(0.20)
Professional Fees	896,639	566,021	633,835	706,367	723,744	4.62	4.74	0.12
Rentals	186,739	269,499	223,201	226,240	221,669	1.48	1.45	(0.03)
Outside Services	936,055	1,507,664	1,733,410	1,691,781	2,239,080	11.43	14.65	3.22
Repairs and Maintenance	681,134	691,047	803,550	931,109	820,524	6.09	5.37	(0.72)
Other Operating Expense	475,981	642,983	686,780	811,316	819,165	4.94	5.36	0.42
(Gain)/Loss on Sale Warehouse	(13,171)	(987)	133,344	(67,500)	(67,500)	(0.44)	(0.44)	0.00
Interest	47,229	13,732	0	0	0	0.00	0.00	0.00
Income Taxes	34,218	(22,686)	(25,511)	25,000	25,000	0.16	0.16	0.00
Property and Sales Tax	94,649	115,858	100,000	91,988	104,710	0.60	0.69	0.09
Insurance	1,193,427	1,237,090	1,265,678	1,324,865	1,435,946	8.67	9.40	0.73
Cable TV Programming	4,453,654	4,774,945	5,084,489	4,922,500	3,858,648	32.21	25.25	(6.96)
Uncollectible Accounts	16,397	20,933	17,360	25,250	15,250	0.17	0.10	(0.07)
Cost Allocation to Mutuals	(2,152,267)	(2,153,622)	(2,472,224)	(2,389,524)	(3,161,122)	(15.62)	(20.68)	(5.06)
<b>Total Expenses</b>	<b>\$34,442,048</b>	<b>\$34,875,865</b>	<b>\$36,869,996</b>	<b>\$37,386,217</b>	<b>\$36,893,048</b>	<b>\$244.63</b>	<b>\$241.40</b>	<b>(\$3.23)</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Operating</b>	<b>\$26,861,813</b>	<b>\$27,180,061</b>	<b>\$28,023,683</b>	<b>\$28,094,356</b>	<b>\$27,753,628</b>	<b>\$183.83</b>	<b>\$181.60</b>	<b>(\$2.23)</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$3,056,640	\$3,515,136	\$2,903,808	\$2,598,144	\$2,903,808	\$17.00	\$19.00	\$2.00
Contingency Fund	152,832	152,832	152,832	305,664	764,160	2.00	\$5.00	3.00
<b>Total Fund Contributions</b>	<b>\$3,209,472</b>	<b>\$3,667,968</b>	<b>\$3,056,640</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$19.00</b>	<b>\$24.00</b>	<b>\$5.00</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$30,071,285</b>	<b>\$30,848,029</b>	<b>\$31,080,323</b>	<b>\$30,998,164</b>	<b>\$31,421,596</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>

## GOLDEN RAIN FOUNDATION & TRUST 2020 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 PLAN	2020 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2019	2020	Change
<b>Department</b>								
Non Work Center	\$102,480	\$41,728	\$20,642	\$0	\$0	\$0.00	\$0.00	\$0.00
Office of the CEO	952,917	797,604	780,111	877,368	831,473	5.74	5.44	(0.30)
Resident Services	350,504	606,693	418,754	525,651	137,920	3.44	0.90	(2.54)
General Services	5,375,275	5,461,712	5,846,001	5,324,939	5,154,807	34.84	33.73	(1.11)
Landscape Services	927,243	714,659	1,434,946	1,251,279	1,090,408	8.19	7.13	(1.06)
Broadband Services	2,734,873	2,691,972	2,619,989	2,953,088	1,673,242	19.32	10.95	(8.37)
Information Services	1,037,294	968,952	984,666	1,107,658	970,217	7.25	6.35	(0.90)
Financial Services	2,369,808	2,902,510	2,778,886	2,908,802	3,177,928	19.03	20.79	1.76
Security Services	5,024,980	5,018,163	5,470,496	5,698,883	6,241,401	37.29	40.85	3.56
Recreation Services	6,131,803	6,424,814	6,133,945	5,388,536	6,312,194	35.26	41.30	6.04
Human Resource Services	485,165	319,982	388,271	275,948	326,668	1.81	2.14	0.33
Maintenance & Construction	1,369,471	1,231,272	1,146,976	1,782,204	1,837,370	11.66	12.02	0.36
<b>Total Expenses</b>	<b>\$26,861,813</b>	<b>\$27,180,061</b>	<b>\$28,023,683</b>	<b>\$28,094,356</b>	<b>\$27,753,628</b>	<b>\$183.83</b>	<b>\$181.60</b>	<b>(\$2.23)</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Operating</b>	<b>\$26,861,813</b>	<b>\$27,180,061</b>	<b>\$28,023,683</b>	<b>\$28,094,356</b>	<b>\$27,753,628</b>	<b>\$183.83</b>	<b>\$181.60</b>	<b>(\$2.23)</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$3,056,640	\$3,515,136	\$2,903,808	\$2,598,144	\$2,903,808	\$17.00	\$19.00	\$2.00
Contingency Fund	152,832	152,832	152,832	305,664	764,160	2.00	5.00	3.00
<b>Total Fund Contributions</b>	<b>\$3,209,472</b>	<b>\$3,667,968</b>	<b>\$3,056,640</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$19.00</b>	<b>\$24.00</b>	<b>\$5.00</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$30,071,285</b>	<b>\$30,848,029</b>	<b>\$31,080,323</b>	<b>\$30,998,164</b>	<b>\$31,421,596</b>	<b>\$202.83</b>	<b>\$205.60</b>	<b>\$2.77</b>



**RESOLUTION 90-19-43**

**2020 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 3, 2019, that the Business Plan of this Corporation for the year 2020 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said Business Plan, the Board of Directors of this Corporation hereby estimates that the sum of \$36,893,048 will be required by the Corporation to meet its annual expenses of operation, from which \$9,139,420 will be deducted in various sources of non-assessment revenue. Additionally, \$3,667,968 is planned for reserve contributions. The Board of Directors hereby estimates that the net sum of \$31,421,596 will be required to be paid by the Corporation members in accordance with the terms of that certain Trust Agreement dated March 2, 1964, as amended, and the bylaws of the Corporation; and

**RESOLVED FURTHER**, that this Corporation shall charge each member the sum of \$205.60 per month per membership of said Corporation, for its share of the aforesaid net expenses and reserve contributions for the year 2020; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.

**RESOLUTION 90-19-44**

**2020 RESERVES FUNDING PLAN RESOLUTION**

**WHEREAS**, Civil Code § 5570 requires specific reserve funding disclosure statements for associations; and

**WHEREAS**, planned assessments or other contributions to replacement reserves must be projected to ensure balances will be sufficient at the end of each year to meet the association's obligations for repair and/or replacement of major components during the next 30 years;

**NOW THEREFORE BE IT RESOLVED**, September 3, 2019, that the Board has developed and hereby adopts the Replacement Reserves 30-Year Funding Plan (attached) with the objective of maintaining replacement reserve balances at or above a threshold of \$7,200,000 while meeting its obligations to repair and/or replace major components; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.

**2020 BUSINESS PLAN**  
**GRF FACILITY/SERVICE COST REPORT**  
**In Order of Net Cost**

This report is a compilation of frequently requested cost information for certain GRF facilities and services. Shown are the planned operating expenses (net of user fee revenue), the monthly assessment, and what percentage of the net facility cost is shared equally in the assessment.

	2020 PLAN	PER MANOR PER MONTH	PERCENTAGE SHARED	PERCENTAGE FEES
<b>Facility/Service (Note)</b>				
Bus Service	\$1,935,818	\$12.67	100%	0%
Broadband Services	\$1,673,242	\$10.95	25%	75%
Golf Courses	\$1,459,157	\$9.55	43%	57%
Aquatics	\$824,306	\$5.39	100%	0%
Clubhouse 1	\$528,486	\$3.46	64%	36%
Fitness Centers	\$527,862	\$3.45	80%	20%
Performing Arts Center	\$495,881	\$3.24	81%	19%
Clubhouse 2	\$488,813	\$3.20	42%	58%
Clubhouse 4	\$406,842	\$2.66	87%	13%
Recreation Administration	\$391,825	\$2.56	75%	25%
Clubhouse 5	\$386,028	\$2.53	69%	31%
Equestrian	\$376,617	\$2.46	91%	9%
Clubhouse 6	\$135,446	\$0.89	67%	33%
Garden Centers	\$130,863	\$0.86	56%	44%
Clubhouse 7	\$120,181	\$0.79	88%	12%
Library	\$28,877	\$0.19	100%	0%
CC Rec Rooms	\$28,400	\$0.19	92%	8%
Village Greens Café	(\$2,401)	(\$0.02)	0%	100%
Bar Services	(\$14,989)	(\$0.10)	0%	100%

*Note: The facility costs detailed above include operating costs from Recreation, Landscape, Maintenance, and allocated support costs (i.e. Payroll, Vehicle Maintenance). These figures do not include planned capital expenditures or depreciation, with the exception of Bus Service, which includes depreciation.*

## **2020 RESERVES PLAN**

The following pages comprise the Reserves Plan for the Golden Rain Foundation & Trust (GRF). Reserves provide the funding necessary to maintain, repair, replace or restore major common-area components. A reserve study is the plan by which GRF anticipates these costs and prepares for inevitable future expenses. Ideally, all such expenditures will be covered by those funds set aside each year in segregated accounts as reserves (or funds).

The Reserves Component Summary Schedule identifies total replacement costs estimated just over \$153 million for all major components. Required reserves are computed using the total cost and estimated remaining life of each asset, with a projected replacement factor applied where full repair or replacement is not expected, or a projection of planned expenditures when historical data is not available. Using these methods of calculation, the reserves would require a balance of \$87 million as of January 1, 2020 to be fully funded. Projected replacement reserve balances are estimated to be about \$19.2 million, or 22 percent funded. These calculations, prepared in accordance with Civil Code §5570(b)(4) shall not be construed to require the Board to fund reserves in accordance with this calculation.

To adequately plan for future expenditures, GRF has adopted, via resolution, a 30-Year Funding Plan that projects contributions and disbursements to reserves over the next 30 years, without falling below a desired minimum balance, currently set at \$7.2 million.

The reserves receive monies through assessments and through interest earned on invested fund balances. Additionally, the reserves receive periodic transfers, approved by the Board, from the Trust Facilities Fee Fund. This revenue is derived through a fee charged at the close of each escrow, where applicable, per resolution 90-17-35. In 2020, the basic monthly assessment for GRF reserves is set at \$19 per manor per month

**RESOLUTION 90-16-52**

**DEFINITION OF FUNDS RESOLUTION**

**WHEREAS**, the Board determines assessments in an amount meeting operational and reserve expenditures; and

**WHEREAS**, expenditures from the funds are authorized by the Board through the annual business plan or supplemental appropriations;

**NOW THEREFORE BE IT RESOLVED**, the Board hereby adopts the following definitions to define the purpose and use of each of the restricted funds:

**Operating Fund** – The Operating Fund accounts for all revenues and expenditures related to the services and operations of the Golden Rain Foundation, including but not limited to, security, transportation, broadband services, recreation services, administration, insurance and taxes, utilities, and professional services.

**Equipment Reserve Fund** – The Equipment Reserve Fund is used for the purchase of new and replacement equipment, including but not limited to vehicles, machinery, office equipment, and furniture. This fund receives monies through assessments, interest earnings, and a transfer of operating surplus if directed by the Board. Balances are used to fund the 30-year reserves plan.

**Facilities Reserve Fund** – The Facilities Reserve Fund is used for the acquisition, addition, replacement or improvement of Foundation and Trust facilities and their components. This fund receives monies through assessments, interest earnings, and a transfer of operating surplus if directed by the Board. Balances are used to fund the 30-year reserves plan.

**Trust Facilities Fee Fund** – The Trust Facilities Fee Fund was established in 2012 to maintain and improve the recreational and other amenities available to all residents of Laguna Woods Village. A fee, allowed under Civil Code § 4580, is imposed on all transactions involving the purchase of a separate interest in any of the Community's common interest developments (United Mutual, Third Mutual and Mutual Fifty). The Trust Facilities Fee is a fixed amount, as determined from time to time by the Trustee of the Golden Rain Foundation Trust. This fund receives monies through the aforementioned fee and interest earnings. Although this is not a required fund, the Board shall determine the appropriate allocation to meet reserve expenditures.

**Contingency Fund** – The Contingency Fund provides for unanticipated expenditures not otherwise identified in the operating budget or reserves plan and provides for uninsured damages to property. This fund receives monies through assessments, interest earnings, and a transfer of operating surplus if directed by the Board.

**Trust Improvement Fund** – Established in 1974, this fund was established in the Trust to provide funding for improvement to certain existing community facilities. Contributions to this fund were discontinued in 1985 and improvements to GRF and Trust assets are funded through the funds mentioned above.

**GOLDEN RAIN FOUNDATION & TRUST  
2020 RESERVES PLAN  
Five-Year Cash Flow Projections**

<i>Fund</i>	<i>Year</i>	<i>Beginning Balance</i>	<i>Interest</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Expenditures*</i>	<i>ENDING BALANCE</i>
<b>EQUIPMENT FUND</b>	2019	\$ 5,419,706	\$ 109,117	\$ 2,598,144	\$ 17.00	\$ (4,708,228)	\$ 3,418,739
	<b>2020</b>	<b>\$ 3,418,739</b>	<b>\$ 66,082</b>	<b>\$ 2,903,808</b>	<b>\$ 19.00</b>	<b>\$ (4,454,759)</b>	<b>\$ 1,933,870</b>
	2021	\$ 1,933,870	\$ 36,999	\$ 3,209,472	\$ 21.00	\$ (4,117,302)	\$ 1,063,039
	2022	\$ 1,063,039	\$ 14,496	\$ 3,515,136	\$ 23.00	\$ (4,481,546)	\$ 111,125
	2023	\$ 111,125	\$ 19,045	\$ 3,973,632	\$ 26.00	\$ (2,672,304)	\$ 1,431,498
<b>FACILITIES &amp; TRUST FUNDS</b>	2019	\$ 17,538,044	\$ 411,082	\$ 3,713,700	\$ 0.00	\$ (5,903,230)	\$ 15,759,596
	<b>2020</b>	<b>\$ 15,759,596</b>	<b>\$ 361,181</b>	<b>\$ 3,713,700</b>	<b>\$ 0.00</b>	<b>\$ (6,338,400)</b>	<b>\$ 13,496,077</b>
	2021	\$ 13,496,077	\$ 303,829	\$ 4,320,000	\$ 0.00	\$ (7,005,875)	\$ 11,114,031
	2022	\$ 11,114,031	\$ 310,865	\$ 4,320,000	\$ 0.00	\$ (1,678,899)	\$ 14,065,997
	2023	\$ 14,065,997	\$ 294,134	\$ 4,320,000	\$ 0.00	\$ (8,921,285)	\$ 9,758,846
<b>CONTINGENCY FUND</b>	2019	\$ 429,001	\$ 8,296	\$ 305,664	\$ 2.00	\$ (500,000)	\$ 242,961
	<b>2020</b>	<b>\$ 242,961</b>	<b>\$ 9,376</b>	<b>\$ 764,160</b>	<b>\$ 5.00</b>	<b>\$ (500,000)</b>	<b>\$ 516,497</b>
	2021	\$ 516,497	\$ 14,142	\$ 611,328	\$ 4.00	\$ (513,000)	\$ 628,967
	2022	\$ 628,967	\$ 16,791	\$ 611,328	\$ 4.00	\$ (526,000)	\$ 731,086
	2023	\$ 731,086	\$ 19,181	\$ 611,328	\$ 4.00	\$ (539,000)	\$ 822,595
<b>TOTAL</b>	2019	\$ 23,386,751	\$ 528,495	\$ 6,617,508	\$ 19.00	\$ (11,111,458)	\$ 19,421,296
	<b>2020</b>	<b>\$ 19,421,296</b>	<b>\$ 436,639</b>	<b>\$ 7,381,668</b>	<b>\$ 24.00</b>	<b>\$ (11,293,159)</b>	<b>\$ 15,946,444</b>
	2021	\$ 15,946,444	\$ 354,970	\$ 8,140,800	\$ 25.00	\$ (11,636,177)	\$ 12,806,037
	2022	\$ 12,806,037	\$ 342,152	\$ 8,446,464	\$ 27.00	\$ (6,686,445)	\$ 14,908,208
	2023	\$ 14,908,208	\$ 332,360	\$ 8,904,960	\$ 30.00	\$ (12,132,589)	\$ 12,012,939

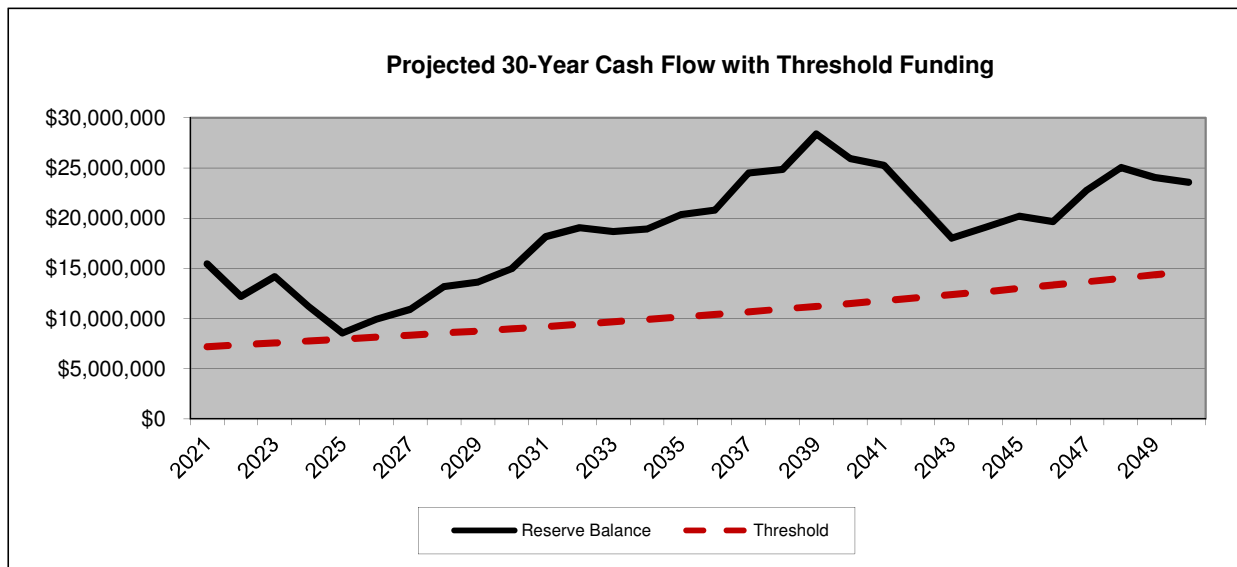
\* Planned Expenditures include Capital Plan items, supplemental appropriations, and carryover items from prior years.

**GOLDEN RAIN FOUNDATION & TRUST  
2020 RESERVES PLAN  
Reserves 30-Year Funding Plan**

**Threshold (Min Balance): \$7,200,000**  
Indexed for inflation

Year	Assessment		Interest Earnings	Facilities Fee	Planned Expenditures <sup>1</sup>	Reserve Balance
	Per Manor Per Month	Total Contributions				
2019	\$ 17.00	\$ 2,598,144	\$ 520,199	\$ 3,713,700	\$ (10,611,458)	\$ 19,178,335
2020	\$ 19.00	\$ 2,903,808	\$ 427,263	\$ 3,713,700	\$ (10,793,159)	\$ 15,429,947
2021	\$ 21.00	\$ 3,209,472	\$ 340,827	\$ 4,320,000	\$ (11,123,177)	\$ 12,177,069
2022	\$ 23.00	\$ 3,515,136	\$ 325,360	\$ 4,320,000	\$ (6,160,445)	\$ 14,177,120
2023	\$ 26.00	\$ 3,973,632	\$ 313,179	\$ 4,320,000	\$ (11,593,589)	\$ 11,190,342
2024	\$ 29.00	\$ 4,432,128	\$ 243,726	\$ 4,320,000	\$ (11,634,740)	\$ 8,551,456
2025	\$ 29.00	\$ 4,432,128	\$ 227,970	\$ 4,320,000	\$ (7,617,432)	\$ 9,914,122
2026	\$ 28.00	\$ 4,279,296	\$ 257,204	\$ 4,320,000	\$ (7,851,240)	\$ 10,919,382
2027	\$ 27.00	\$ 4,126,464	\$ 297,519	\$ 4,320,000	\$ (6,483,686)	\$ 13,179,679
2028	\$ 26.00	\$ 3,973,632	\$ 330,810	\$ 4,320,000	\$ (8,188,155)	\$ 13,615,966
2029	\$ 25.00	\$ 3,820,800	\$ 352,677	\$ 4,320,000	\$ (7,158,545)	\$ 14,950,898
2030	\$ 24.00	\$ 3,667,968	\$ 408,725	\$ 4,320,000	\$ (5,191,767)	\$ 18,155,824
2031	\$ 23.00	\$ 3,515,136	\$ 459,177	\$ 4,320,000	\$ (7,412,634)	\$ 19,037,503
2032	\$ 22.00	\$ 3,362,304	\$ 465,645	\$ 4,320,000	\$ (8,505,749)	\$ 18,679,703
2033	\$ 21.00	\$ 3,209,472	\$ 464,036	\$ 4,320,000	\$ (7,765,980)	\$ 18,907,231
2034	\$ 20.00	\$ 3,056,640	\$ 484,808	\$ 4,320,000	\$ (6,406,423)	\$ 20,362,256
2035	\$ 19.00	\$ 2,903,808	\$ 508,292	\$ 4,320,000	\$ (7,284,940)	\$ 20,809,416
2036	\$ 19.00	\$ 2,903,808	\$ 559,178	\$ 4,320,000	\$ (4,108,369)	\$ 24,484,033
2037	\$ 19.00	\$ 2,903,808	\$ 608,924	\$ 4,320,000	\$ (7,477,993)	\$ 24,838,772
2038	\$ 19.00	\$ 2,903,808	\$ 656,942	\$ 4,320,000	\$ (4,345,989)	\$ 28,373,533
2039	\$ 19.00	\$ 2,903,808	\$ 670,640	\$ 4,320,000	\$ (10,319,687)	\$ 25,948,294
2040	\$ 19.00	\$ 2,903,808	\$ 632,157	\$ 4,320,000	\$ (8,547,843)	\$ 25,256,416
2041	\$ 19.00	\$ 2,903,808	\$ 578,849	\$ 4,320,000	\$ (11,428,715)	\$ 21,630,358
2042	\$ 19.00	\$ 2,903,808	\$ 489,057	\$ 4,320,000	\$ (11,359,961)	\$ 17,983,262
2043	\$ 19.00	\$ 2,903,808	\$ 457,719	\$ 4,320,000	\$ (6,572,822)	\$ 19,091,967
2044	\$ 19.00	\$ 2,903,808	\$ 485,157	\$ 4,320,000	\$ (6,595,157)	\$ 20,205,775
2045	\$ 19.00	\$ 2,903,808	\$ 492,166	\$ 4,320,000	\$ (8,262,102)	\$ 19,659,647
2046	\$ 19.00	\$ 2,903,808	\$ 524,148	\$ 4,320,000	\$ (4,611,250)	\$ 22,796,353
2047	\$ 19.00	\$ 2,903,808	\$ 590,633	\$ 4,320,000	\$ (5,565,839)	\$ 25,044,955
2048	\$ 19.00	\$ 2,903,808	\$ 606,322	\$ 4,320,000	\$ (8,807,937)	\$ 24,067,148
2049	\$ 19.00	\$ 2,903,808	\$ 588,030	\$ 4,320,000	\$ (8,315,679)	\$ 23,563,307

<sup>1</sup> Planned Expenditures include Capital Plan, supplemental appropriations, and carryover items from prior years.



**GOLDEN RAIN FOUNDATION & TRUST  
2020 RESERVES PLAN  
Equipment Planned Expenditures**

	Broadband Services		Clubhouses		Computers		Fitness		Golf Facilities		Landscape		Other Equipment		Security		Vehicles		Total	
2020	\$ 0	\$ 420,000	\$ 152,900	\$ 166,000	\$ 0	\$ 128,000	\$ 347,000	\$ 60,000	\$ 195,000	\$ 2,109,000	\$ 3,577,900									
2021	\$ 6,500	\$ 588,000	\$ 298,000	\$ 928,000	\$ 27,000	\$ 177,000	\$ 237,200	\$ 105,000	\$ 5,000	\$ 1,444,000	\$ 3,815,700									
2022	\$ 0	\$ 614,500	\$ 15,000	\$ 720,000	\$ 49,100	\$ 1,179,000	\$ 220,000	\$ 135,000	\$ 0	\$ 1,333,000	\$ 4,265,600									
2023	\$ 0	\$ 667,500	\$ 60,000	\$ 60,000	\$ 44,000	\$ 55,000	\$ 260,000	\$ 100,000	\$ 10,000	\$ 1,225,000	\$ 2,481,500									
2024	\$ 18,000	\$ 872,500	\$ 7,000	\$ 1,008,000	\$ 27,000	\$ 73,000	\$ 390,000	\$ 115,000	\$ 0	\$ 1,230,000	\$ 3,740,500									
2025	\$ 0	\$ 679,500	\$ 31,000	\$ 100,000	\$ 27,000	\$ 45,000	\$ 182,000	\$ 168,000	\$ 10,000	\$ 1,538,000	\$ 2,780,500									
2026	\$ 18,000	\$ 567,500	\$ 76,000	\$ 459,000	\$ 134,100	\$ 130,500	\$ 0	\$ 100,000	\$ 10,000	\$ 0	\$ 1,495,100									
2027	\$ 0	\$ 739,500	\$ 40,000	\$ 500,000	\$ 77,000	\$ 25,000	\$ 15,000	\$ 125,000	\$ 0	\$ 96,000	\$ 1,617,500									
2028	\$ 36,500	\$ 607,500	\$ 292,000	\$ 150,000	\$ 27,000	\$ 166,000	\$ 95,000	\$ 120,100	\$ 0	\$ 0	\$ 1,494,100									
2029	\$ 11,000	\$ 422,500	\$ 16,000	\$ 378,000	\$ 27,000	\$ 300,000	\$ 110,000	\$ 100,000	\$ 10,000	\$ 1,787,550	\$ 3,162,050									
2030	\$ 0	\$ 317,500	\$ 455,000	\$ 20,000	\$ 66,100	\$ 375,000	\$ 311,200	\$ 100,000	\$ 10,000	\$ 854,000	\$ 2,508,800									
2031	\$ 18,000	\$ 442,500	\$ 38,000	\$ 580,000	\$ 27,000	\$ 0	\$ 0	\$ 105,000	\$ 0	\$ 1,444,000	\$ 2,654,500									
2032	\$ 0	\$ 351,500	\$ 28,000	\$ 1,500,000	\$ 27,000	\$ 97,000	\$ 0	\$ 235,000	\$ 10,000	\$ 1,333,000	\$ 3,581,500									
2033	\$ 48,000	\$ 417,500	\$ 134,000	\$ 930,000	\$ 27,000	\$ 155,000	\$ 60,000	\$ 101,100	\$ 0	\$ 1,225,000	\$ 3,097,600									
2034	\$ 130,000	\$ 547,500	\$ 25,000	\$ 117,000	\$ 49,100	\$ 53,000	\$ 105,000	\$ 110,000	\$ 0	\$ 1,326,000	\$ 2,462,600									
2035	\$ 6,500	\$ 527,500	\$ 271,800	\$ 0	\$ 27,000	\$ 13,000	\$ 182,000	\$ 168,000	\$ 20,000	\$ 2,722,000	\$ 3,937,800									
2036	\$ 18,000	\$ 340,500	\$ 91,000	\$ 620,000	\$ 112,000	\$ 0	\$ 20,000	\$ 100,000	\$ 0	\$ 0	\$ 1,301,500									
2037	\$ 0	\$ 514,500	\$ 45,000	\$ 920,000	\$ 94,000	\$ 220,000	\$ 0	\$ 122,000	\$ 0	\$ 0	\$ 1,915,500									
2038	\$ 12,000	\$ 417,500	\$ 327,000	\$ 20,000	\$ 199,100	\$ 160,500	\$ 95,000	\$ 120,100	\$ 10,000	\$ 0	\$ 1,361,200									
2039	\$ 0	\$ 434,500	\$ 6,000	\$ 68,000	\$ 27,000	\$ 835,000	\$ 327,200	\$ 265,000	\$ 0	\$ 1,787,550	\$ 3,750,250									
2040	\$ 36,000	\$ 342,500	\$ 400,000	\$ 1,000,000	\$ 27,000	\$ 153,000	\$ 474,000	\$ 100,000	\$ 10,000	\$ 854,000	\$ 3,396,500									
2041	\$ 11,000	\$ 317,500	\$ 74,000	\$ 570,000	\$ 27,000	\$ 165,000	\$ 215,000	\$ 105,000	\$ 10,000	\$ 1,540,000	\$ 3,034,500									
2042	\$ 6,500	\$ 354,500	\$ 45,000	\$ 609,000	\$ 49,100	\$ 887,000	\$ 200,000	\$ 140,000	\$ 0	\$ 1,333,000	\$ 3,624,100									
2043	\$ 18,000	\$ 442,500	\$ 25,000	\$ 50,000	\$ 27,000	\$ 45,000	\$ 280,000	\$ 100,000	\$ 0	\$ 1,225,000	\$ 2,212,500									
2044	\$ 0	\$ 522,500	\$ 15,000	\$ 158,000	\$ 44,000	\$ 36,000	\$ 90,000	\$ 100,000	\$ 10,000	\$ 1,230,000	\$ 2,205,500									
2045	\$ 0	\$ 492,500	\$ 138,000	\$ 370,000	\$ 27,000	\$ 35,000	\$ 182,000	\$ 168,000	\$ 10,000	\$ 1,538,000	\$ 2,960,500									
2046	\$ 0	\$ 354,500	\$ 61,000	\$ 490,000	\$ 134,100	\$ 77,000	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 1,216,600									
2047	\$ 18,000	\$ 691,500	\$ 38,000	\$ 560,000	\$ 77,000	\$ 25,000	\$ 0	\$ 210,000	\$ 10,000	\$ 0	\$ 1,629,500									
2048	\$ 60,000	\$ 317,500	\$ 169,000	\$ 1,830,000	\$ 27,000	\$ 396,000	\$ 147,200	\$ 100,000	\$ 0	\$ 96,000	\$ 3,142,700									
2049	\$ 136,500	\$ 462,500	\$ 15,000	\$ 100,000	\$ 27,000	\$ 170,000	\$ 90,000	\$ 100,000	\$ 0	\$ 1,787,550	\$ 2,888,550									
<b>Total</b>	<b>\$ 608,500</b>	<b>\$ 14,788,000</b>	<b>\$ 3,388,700</b>	<b>\$ 14,981,000</b>	<b>\$ 1,560,700</b>	<b>\$ 6,176,000</b>	<b>\$ 4,634,800</b>	<b>\$ 3,777,300</b>	<b>\$ 340,000</b>	<b>\$ 31,057,650</b>	<b>\$ 81,312,650</b>									

Figures represent 2020 dollars and do not include inflation or carryover items, which are considered on the 30-year Funding Plan.



**GOLDEN RAIN FOUNDATION & TRUST  
2020 RESERVES PLAN  
Facilities Planned Expenditures**

	Other GRF					Total		
	Aquatics	Clubhouses	Fitness	Golf Facilities	Facilities	Paving	Security	Total
2020	\$ 30,000	\$ 153,200	\$ 0	\$ 0	\$ 940,000	\$ 1,011,700	\$ 240,000	\$ 2,374,900
2021	\$ 0	\$ 2,875,000	\$ 65,000	\$ 30,000	\$ 925,000	\$ 650,000	\$ 390,000	\$ 4,935,000
2022	\$ 0	\$ 125,000	\$ 0	\$ 200,000	\$ 558,000	\$ 650,000	\$ 65,000	\$ 1,598,000
2023	\$ 310,000	\$ 5,145,000	\$ 0	\$ 0	\$ 2,179,300	\$ 650,000	\$ 0	\$ 8,284,300
2024	\$ 20,000	\$ 5,180,000	\$ 0	\$ 600,000	\$ 350,000	\$ 650,000	\$ 0	\$ 6,800,000
2025	\$ 55,000	\$ 2,462,200	\$ 0	\$ 20,000	\$ 340,000	\$ 650,000	\$ 425,000	\$ 3,952,200
2026	\$ 0	\$ 4,210,000	\$ 0	\$ 115,000	\$ 300,000	\$ 650,000	\$ 0	\$ 5,275,000
2027	\$ 80,000	\$ 2,016,000	\$ 120,000	\$ 0	\$ 971,000	\$ 650,000	\$ 0	\$ 3,837,000
2028	\$ 55,000	\$ 28,300	\$ 5,000	\$ 138,000	\$ 4,350,000	\$ 650,000	\$ 0	\$ 5,226,300
2029	\$ 30,000	\$ 1,140,000	\$ 0	\$ 0	\$ 750,000	\$ 650,000	\$ 0	\$ 2,570,000
2030	\$ 0	\$ 495,000	\$ 0	\$ 52,000	\$ 350,000	\$ 650,000	\$ 0	\$ 1,547,000
2031	\$ 0	\$ 2,070,000	\$ 0	\$ 0	\$ 275,000	\$ 650,000	\$ 0	\$ 2,995,000
2032	\$ 0	\$ 50,000	\$ 45,000	\$ 50,000	\$ 1,948,000	\$ 650,000	\$ 0	\$ 2,743,000
2033	\$ 0	\$ 712,000	\$ 0	\$ 0	\$ 749,000	\$ 650,000	\$ 425,000	\$ 2,536,000
2034	\$ 75,000	\$ 495,000	\$ 6,400	\$ 0	\$ 780,000	\$ 650,000	\$ 65,000	\$ 2,071,400
2035	\$ 0	\$ 69,200	\$ 45,000	\$ 0	\$ 328,000	\$ 650,000	\$ 0	\$ 1,092,200
2036	\$ 80,000	\$ 416,000	\$ 0	\$ 20,000	\$ 300,000	\$ 650,000	\$ 0	\$ 1,466,000
2037	\$ 55,000	\$ 1,456,000	\$ 0	\$ 0	\$ 838,000	\$ 650,000	\$ 0	\$ 2,999,000
2038	\$ 30,000	\$ 101,000	\$ 5,000	\$ 138,000	\$ 501,300	\$ 650,000	\$ 0	\$ 1,425,300
2039	\$ 0	\$ 1,140,000	\$ 0	\$ 600,000	\$ 315,000	\$ 650,000	\$ 0	\$ 2,705,000
2040	\$ 0	\$ 95,000	\$ 0	\$ 0	\$ 1,075,000	\$ 650,000	\$ 0	\$ 1,820,000
2041	\$ 0	\$ 2,005,000	\$ 0	\$ 115,000	\$ 575,000	\$ 650,000	\$ 425,000	\$ 3,770,000
2042	\$ 0	\$ 50,000	\$ 120,000	\$ 0	\$ 2,154,500	\$ 650,000	\$ 0	\$ 2,974,500
2043	\$ 55,000	\$ 289,300	\$ 0	\$ 0	\$ 455,000	\$ 650,000	\$ 63,000	\$ 1,512,300
2044	\$ 20,000	\$ 0	\$ 20,000	\$ 0	\$ 750,800	\$ 650,000	\$ 0	\$ 1,440,800
2045	\$ 80,000	\$ 516,000	\$ 0	\$ 0	\$ 250,000	\$ 650,000	\$ 0	\$ 1,496,000
2046	\$ 55,000	\$ 115,000	\$ 0	\$ 0	\$ 350,000	\$ 650,000	\$ 40,000	\$ 1,210,000
2047	\$ 30,000	\$ 31,000	\$ 25,000	\$ 20,000	\$ 472,000	\$ 650,000	\$ 0	\$ 1,228,000
2048	\$ 0	\$ 714,000	\$ 5,000	\$ 138,000	\$ 262,000	\$ 150,000	\$ 0	\$ 1,269,000
2049	\$ 0	\$ 0	\$ 0	\$ 0	\$ 750,000	\$ 0	\$ 425,000	\$ 1,175,000
<b>Total</b>	<b>\$ 1,060,000</b>	<b>\$ 34,154,200</b>	<b>\$ 461,400</b>	<b>\$ 2,236,000</b>	<b>\$ 25,141,900</b>	<b>\$ 18,711,700</b>	<b>\$ 2,563,000</b>	<b>\$ 84,328,200</b>

*Figures represent 2020 dollars and do not include inflation or carryover items, which are considered on the 30-year Funding Plan.*

**Golden Rain Foundation 2020 Reserves Plan  
Component Schedule - Use of Replacement Factor**

<b>Component</b>	<b>Expenditures</b>	<b>Replacement Factor</b>	<b>\$ per SF</b>	<b>Explanation</b>
<b>EQUIPMENT</b>				
Furniture & Equipment	Straight Line - Life	100%	n/a	Full Replacement over useful life
Computer Hardware	Straight Line - Life	100%	n/a	Full Replacement over useful life
Computer Software	Straight Line - Life	100%	n/a	Full Replacement over useful life
Vehicles	Straight Line - Life	100%	n/a	Full Replacement over useful life
<b>Broadband Services</b>				
Head-End Facility	Straight Line - Life	100%	\$280	Full replacement over 30 year life
Cable TV System	Straight Line - Life	100%	n/a	Full replacement over 30 year life
<b>Clubhouses</b>				
Clubhouse 1 Facility	Straight Line - Life	100%	\$330	Full replacement over 40 year life
Village Greens Building	Straight Line - Life	90%	\$330	Replacement Factor anticipated over 40 year life
Clubhouse 3 Facility	Straight Line - Life	100%	\$330	Full replacement over 40 year life
Clubhouse 4 Facility	Straight Line - Life	90%	\$330	Replacement Factor anticipated over 40 year life
Clubhouse 5 Facility	Straight Line - Life	90%	\$330	Replacement Factor anticipated over 40 year life
Clubhouse 6 Facility	Straight Line - Life	70%	\$330	Replacement Factor anticipated over 40 year life
Clubhouse 7 Facility	Straight Line - Life	80%	\$330	Replacement Factor anticipated over 40 year life
<b>Equestrian</b>				
Equestrian Facility	Straight Line - Life	100%	\$220	Full Replacement over 60 year life
<b>Aquatics</b>				
Refurbish Pools	Straight Line - Life	100%	n/a	Full Replacement over 40 year life
Replaster Pools	Straight Line - Life	100%	n/a	Full Replacement over 9 year life
<b>Other</b>				
Community Center Facility	Straight Line - Life	90%	\$360	Replacement Factor anticipated over 40 year life
Historical Society Facility	Straight Line - Life	90%	\$330	Replacement Factor anticipated over 40 year life
Library Facility	Straight Line - Life	100%	\$280	Full replacement over 40 year life
Perimeter Walls	Straight Line - Life	100%	n/a	Full replacement over 60 year life
Security/Landscape Facility	Straight Line - Life	100%	\$330	Full replacement over 40 year life
Tennis Facility	Straight Line - Life	100%	\$330	Full replacement over 40 year life
Vehicle Maintenance Facility	Straight Line - Life	100%	\$220	Full replacement over 40 year life
Warehouse Facility	Straight Line - Life	100%	\$190	Full replacement over 40 year life

**GOLDEN RAIN FOUNDATION & TRUST  
2020 RESERVES PLAN  
Reserve Component Summary Schedule**

<i>Reserve Component</i>	<i>Quantity</i>	<i>Unit</i>	<i>Unit Cost</i>	<i>Estimated Life</i>	<i>Remaining Life</i>	<i>TOTAL COST</i>	<i>FULLY FUNDED BALANCE*</i>	
<b>Equipment</b>							<b>\$ 35,596,327</b>	<b>\$ 26,819,618</b>
Furniture & Equipment	3,427	EA	\$1 to \$737K	2 to 20	0 to 19	\$ 17,132,336	\$ 13,639,309	
Computer Hardware	1,095	EA	\$20 to \$483K	3 to 10	0 to 6	\$ 4,966,473	\$ 3,963,771	
Computer Software	157	EA	\$95 to \$1,081K	1 to 10	0 to 9	\$ 2,522,230	\$ 1,785,385	
Vehicles	451	EA	\$246 to \$240K	1 to 15	0 to 15	\$ 10,975,287	\$ 7,431,153	
<b>Facilities</b>								
<b>Broadband Services</b>							<b>\$ 19,060,000</b>	<b>\$ 10,855,373</b>
Head-End Facility	1	EA	\$ 1,260,000	30	13	\$ 1,260,000	\$ 756,840	
Cable TV System	1	EA	\$ 17,800,000	30	14	\$ 17,800,000	\$ 10,098,533	
<b>Clubhouses</b>							<b>\$ 58,620,000</b>	<b>\$ 23,824,810</b>
Clubhouse 1 Facility	1	EA	\$ 13,670,000	40	25	\$ 13,670,000	\$ 5,474,835	
Clubhouse 2 Facility	1	EA	\$ 5,050,000	40	37	\$ 5,050,000	\$ 507,525	
Village Greens Building	1	EA	\$ 6,000,000	40	31	\$ 6,000,000	\$ 1,503,000	
Clubhouse 3 Facility	1	EA	\$ 9,600,000	40	21	\$ 9,600,000	\$ 4,804,800	
Clubhouse 4 Facility	1	EA	\$ 10,700,000	40	21	\$ 10,700,000	\$ 5,355,350	
Clubhouse 5 Facility	1	EA	\$ 7,100,000	40	22	\$ 7,100,000	\$ 3,376,050	
Clubhouse 6 Facility	1	EA	\$ 1,600,000	40	20	\$ 1,600,000	\$ 840,800	
Clubhouse 7 Facility	1	EA	\$ 4,900,000	40	25	\$ 4,900,000	\$ 1,962,450	
<b>Equestrian</b>							<b>\$ 2,000,000</b>	<b>\$ 1,734,000</b>
Equestrian Facility	1	EA	\$ 2,000,000	60	9	\$ 2,000,000	\$ 1,734,000	
<b>Aquatics</b>							<b>\$ 2,350,000</b>	<b>\$ 1,527,333</b>
Refurbish Pools	5	EA	\$ 400,000	40	14	\$ 2,000,000	\$ 1,371,000	
Replaster Pools	5	EA	\$ 70,000	9	6	\$ 350,000	\$ 156,333	
<b>Other</b>							<b>\$ 35,377,000</b>	<b>\$ 22,482,572</b>
Community Center Facility	1	EA	\$ 21,500,000	40	22	\$ 21,500,000	\$ 10,223,250	
Historical Society Facility	1	EA	\$ 800,000	40	15	\$ 800,000	\$ 520,400	
Library Facility	1	EA	\$ 1,590,000	40	4	\$ 1,590,000	\$ 1,471,545	
Perimeter Walls	7,000	LF	\$ 200	60	14	\$ 1,400,000	\$ 1,097,133	
Security/Landscape Facility	1	EA	\$ 1,881,000	40	1	\$ 1,881,000	\$ 1,881,941	
Tennis Facility	1	EA	\$ 253,000	40	21	\$ 253,000	\$ 126,627	
Vehicle Maintenance Facility	1	EA	\$ 2,343,000	40	5	\$ 2,343,000	\$ 2,109,872	
Warehouse Facility	1	EA	\$ 5,610,000	40	5	\$ 5,610,000	\$ 5,051,805	
<b>GRAND TOTAL</b>						<b>\$ 153,003,327</b>	<b>\$ 87,243,707</b>	

\* Fully Funded Balance incorporates a Replacement Factor when less than full replacement is expected over the course of an asset life.

<i>Summary</i>	
Projected Starting Reserve Balance:	\$ 19,178,335
Fully Funded Balance:	\$ 87,243,707
Percent Funded:	22%
Projected Reserves Deficiency:	\$ (68,065,372)
Deficiency Per Unit:	\$ (5,344)



# **2020 BUSINESS PLAN**

## Golden Rain Foundation & Trust Capital Reserves Expenditure Plan

Adopted September 3, 2019

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, CEO  
BETTY PARKER, Chief Financial Officer



**GOLDEN RAIN FOUNDATION**  
*of* **LAGUNA WOODS**





**RESOLUTION 90-19-45**

**2020 CAPITAL PLAN RESOLUTION**

**RESOLVED**, September 3, 2019, that the Capital Reserve Expenditures Plan of this Corporation for the year 2020 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said Business Plan, the sum of \$5,952,800 is hereby authorized to be expended in 2020 for the purposes provided therein, of which \$3,577,900 is designated from the Equipment Fund and \$2,374,900 from the Facilities Fund; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby authorizes the transfer of \$6,000,000 from monies set aside in the Trust Facilities Fee Fund to offset planned expenditures from reserves, as projected in the 30-year funding plan; and

**RESOLVED FURTHER**, that the officers and agents of this Corporation are hereby authorized on behalf of the Corporation to carry out the purpose of this resolution.



## 2020 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Vehicles</b>		\$	<b>2,109,000</b>
Tub Grinder	650,000		650,000
Pickup Trucks (9)	374,000		374,000
Telehandler Lifts (2)	210,000		210,000
Backhoe	120,000		120,000
Utility Vehicles (8)	120,000		120,000
Stake Bed Truck	110,000		110,000
Brush Grinder/Chipper	94,000		94,000
Security Vehicles (2)	64,000		64,000
Van	35,000		35,000
Steam Roller	10,000		10,000
Add: Electric/Hybrid Vehicles (4)	150,000		150,000
Add: Telescopic Boom Lift	110,000		110,000
Add: Security Vehicle	32,000		32,000
Add: Van	30,000		30,000
<b>Paving</b>			<b>1,011,700</b>
Asphalt Paving and Sealcoat Programs		811,700	811,700
Parkway Concrete Repairs		200,000	200,000
<b>Lighting</b>			<b>500,000</b>
Maintenance Parking Lot Lighting		250,000	250,000
LED Walkway Lighting - CH 1,2,3,4 & 5		200,000	200,000
Tennis Court LED Lighting		50,000	50,000
<b>Security</b>			<b>435,000</b>
Shepherd's Crook - Gate 3	-	240,000	240,000
Transfer Switches for CH 4 & CH 6	100,000		100,000
Clubhouse Camera Installation	75,000		75,000
Portable Radios	10,000		10,000
Speed Monitoring Devices (2)	10,000		10,000
<b>Broadband Services</b>			<b>420,000</b>
Set Top Boxes	300,000		300,000
Head End UPS and Power Conditioner	120,000		120,000
<b>Landscape</b>			<b>347,000</b>
Centralized Irrigation System	100,000		100,000
48" Lazer Lawn Mowers (5)	65,000		65,000
Mini Skid-Steer Loaders (2)	40,000		40,000
Utility Tractor w/ Loader (2)	36,000		36,000
Mowers w/ Catch Basket (2)	35,000		35,000
Mini Skid-Steer Trencher	26,000		26,000
Root Cutter	16,000		16,000
60" Lazer Lawn Mower	14,000		14,000
Hydraulic Sprayer	10,000		10,000
Gas Power Sprayer	5,000		5,000
<b>Other GRF Equipment &amp; Facilities</b>			<b>180,000</b>
Charging Stations		75,000	75,000
Equestrian Turf Renovation		50,000	50,000
Gymnasium Wall Padding		45,000	45,000
Lawn Bowling Patio Furniture	10,000		10,000





## 2020 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Miscellaneous Projects/Equipment</b>			<b>175,000</b>
Miscellaneous Projects		125,000	125,000
Miscellaneous Equipment	50,000		50,000
<b>Computers</b>			<b>166,000</b>
MS Office Productivity Suite	150,000		150,000
Dayforce - Open Enrollment Module	9,000		9,000
Dayforce - Onboarding Module	7,000		7,000
<b>Community Center</b>			<b>145,000</b>
Community Center Stucco Flashing		120,000	120,000
Community Center Parking Study		25,000	25,000
<b>Clubhouse 4</b>			<b>141,000</b>
CH 4 Bench Top Chairs	35,600		35,600
CH 4 Lapidary Exhaust Vent		30,000	30,000
CH 4 Workshop Chairs	26,800		26,800
CH 4 Metal Roof Cover		25,000	25,000
CH 4 Sewing Room Flooring		13,200	13,200
CH 4 Sewing Machines (16)	10,400		10,400
<b>Golf Facilities</b>			<b>128,000</b>
Mower - Riding Tee	40,000		40,000
Greens Aerator	30,000		30,000
Tow-Behind Spreader	18,000		18,000
Turbine Blower	15,000		15,000
Collection Mower	15,000		15,000
Turf Equipment Lift	10,000		10,000
<b>Clubhouse 7</b>			<b>78,100</b>
CH 7 Coat/Storage Remodel		25,000	25,000
CH 7 Lobby Furniture	15,000		15,000
CH 7 Commercial Appliances	15,000		15,000
CH 7 Patio Furniture	10,000		10,000
CH 7 Commercial Dishwasher	7,000		7,000
CH 7 Sound Systems	6,100		6,100
<b>Clubhouse 6</b>			<b>37,000</b>
CH 6 Video Projector Installation		30,000	30,000
CH 6 Commercial Dishwasher	7,000		7,000
<b>Aquatics</b>			<b>30,000</b>
CH 1 Pool & Spa Plastering		30,000	30,000
<b>Clubhouse 2</b>			<b>30,000</b>
CH 2 Lawn Bowling Roof		30,000	30,000
<b>Clubhouse 5</b>			<b>20,000</b>
CH 5 Patio Furniture/Benches	20,000		20,000
<b>TOTAL</b>	<b>\$3,577,900</b>	<b>\$2,374,900</b>	<b>\$5,952,800</b>

## STAFF REPORT

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**DATE:** October 16, 2019  
**FOR:** Board of Directors  
**SUBJECT:** 2020 Capital Plan – Final

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### **RECOMMENDATION**

Receive and file.

### **BACKGROUND**

On September 3, 2019 the board of directors approved the attached 2020 Capital Plan.

### **DISCUSSION**

The Capital Reserve Expenditures Plan (Capital Plan) of this corporation reflects the funding necessary to maintain, repair, replace or restore major common-area components with funding provided from various reserve funds.

- The Equipment Reserve Fund is used for the purchase of new and replacement equipment, including but not limited to vehicles, machinery, office equipment, and furniture. This fund receives monies through assessments, interest earnings, and a transfer of operating surplus if directed by the board.
- The Facilities Reserve Fund is used for the acquisition, addition, replacement or improvement of Foundation and Trust facilities and their components. This fund receives monies through assessments, interest earnings, and a transfer of operating surplus if directed by the board.
- Trust Facilities Fee Fund accumulates fees charged at the time of title transfer, generating revenue to maintain and improve the recreational and other amenities available to all residents of Laguna Woods Village. These monies are transferred by the board, as needed, to fund projects included in this plan.

Capital Improvement Plan (CIP) with a summary of all the larger capital improvement projects and recommendations for funding for those projects is presented. The five-year CIP is reflected in Table 1 below. Funding for the CIP will occur each year as part of the business planning process.

Table 1

	Adopted 2020	Estimated 2021	Estimated 2022	Estimated 2023	Estimated 2024
CIP Total	\$5,952,800	\$8,750,700	\$5,863,600	\$10,765,800	\$10,540,500

## **FINANCIAL ANALYSIS**

The reserve expenditures for 2020 total \$5,952,800, as summarized below. This report provides a brief description of each project approved in the upcoming budget year, divided into the categories commensurate with the location of the projects and presented in descending cost order.

Description	Equipment	Facilities	Total
<b>Vehicles</b>			<b>\$2,109,000</b>
Replacements:			
Tub Grinder	\$650,000		\$650,000
Pickups (9)	\$374,000		\$374,000
Telehandler Lifts (2)	\$210,000		\$210,000
Backhoe	\$120,000		\$120,000
Utility Vehicles (8)	\$120,000		\$120,000
Stake Bed Truck	\$110,000		\$110,000
Brush Grinder/Chipper	\$94,000		\$94,000
Security Vehicles (2)	\$64,000		\$64,000
Van	\$35,000		\$35,000
Steam Roller	\$10,000		\$10,000
	Subtotal		\$1,787,000
Additions:			
Electric/Hybrid Vehicles (4)	\$150,000		\$150,000
Telescopic Boom Lift	\$110,000		\$110,000
Security Vehicle	\$32,000		\$32,000
Van	\$30,000		\$30,000
	Subtotal		\$322,000

Vehicle Maintenance is responsible for maintenance and repair of the entire Laguna Woods Village vehicle and mobile equipment fleet. Staff strives to extend serviceable life where possible by providing preventive maintenance on equipment. However, as equipment ages, repairs can become more frequent and costly. To minimize expense and downtime, replacement of certain equipment is necessary.

**REPLACEMENTS:** Staff evaluated the fleet and recommended funding of \$1,787,000 for the vehicle replacements noted above. These components of the fleet are used by various departments to transport crews and equipment to job sites and to perform work.

ADDITIONS: Funding of \$322,000 was approved for new vehicles to support General Services, Maintenance and Construction, Recreation, and Security.

Because the funding is appropriated well in advance of the actual purchase, General Services Fleet Maintenance personnel will reevaluate utilization and repair costs prior to purchase to ensure that the appropriate individual vehicle is selected for replacement.

Description	Equipment	Facilities	Total
<b>Paving</b>			<b>\$1,011,700</b>
Asphalt Paving and Sealcoat Programs		\$811,700	\$811,700
Parkway Concrete Repairs		\$200,000	\$200,000

GRF streets and parking lots provide residents vehicular access to their manors and facilities within the Community. The anticipated serviceable life of the new pavement is estimated to be 25 years. The asphalt paving and sealcoat budget is \$811,700 and will provide for approximately 295,000 square feet of asphalt paving. Sealcoat work for GRF pavement is completed on a five-year cycle. The sealcoat program budget will provide for approximately 1.1 million SF of sealcoat.

In coordination with the paving, Staff has identified concrete areas that require repair or replacement. With funding of \$200,000, the parkway concrete repairs program is designed to repair all the damaged GRF curb/gutter, driveway aprons, and sidewalks adjacent to the planned paving overlay areas prior to asphalt paving work and add requisite accessibility Americans with Disabilities Act (ADA) ramps, as needed. The estimated quantity of concrete repair is approximately 2,550 linear feet (LF) comprised of curb, gutter, corner spandrel areas, and/or driveway apron.

Description	Equipment	Facilities	Total
<b>Lighting</b>			<b>\$500,000</b>
Maintenance Parking Lot Lighting		\$250,000	\$250,000
LED Walkway Lighting - CH 1,2,3,4 & 5		\$200,000	\$200,000
Tennis Court LED Lighting		\$50,000	\$50,000

Funding of \$500,000 is approved for a variety of lighting projects, including replacement of temporary rental lighting in the maintenance parking lot, replacement of existing walkway lighting around clubhouses and improved efficiency of tennis court lighting.

Description	Equipment	Facilities	Total
<b>Security</b>			<b>\$435,000</b>
Shepherd's Crook - Gate 3		\$240,000	\$240,000
Transfer Switches for CH 4 & CH 6	\$100,000		\$100,000
Clubhouse Camera Installation	\$75,000		\$75,000
Portable Radios	\$10,000		\$10,000
Speed Monitoring Devices (2)	\$10,000		\$10,000

Funding of \$240,000 is approved for the replacement of approximately 1,885 LF of new shepherd's crook to replace existing barbed wire fencing along Gate 3 entrance. The City of Laguna Woods discontinued the use of barbed wire in perimeter barriers in 2017.

Funding of \$100,000 is approved for the installation of Transfer Switches located at Clubhouses 4 and 6, in anticipation of 2021 installation of emergency generators at those clubhouses as part of a comprehensive Disaster Preparedness Plan.

Funding of \$75,000 is approved for the addition of surveillance cameras at various facilities including clubhouses, tennis center, pickleball, lawn bowling, archery, mini-gym, fitness storage rooms and building entries. Cameras would yield an improved service level by providing a safer clubhouse environment.

Funding of \$10,000 is approved for replacement and upgrade of existing 10 to 15-year old radio equipment. New two-way portable radios that are both digital/analog will provide increased efficiencies to the community. Enhanced dispatch capabilities will provide dispatchers a visual map display showing each officer's identify and location, which will assist in dispatching the closest unit to an incident. Additionally, the digital component of the radio will provide better clarity in receiving and transmitting information.

Funding of \$10,000 is recommended for the replacement of two speed monitoring devices. The Security Department is down to one remaining device. These solar-powered units combine a police traffic radar unit with a 12" LED display panel that shows approaching drivers what their current speed is. They serve as a deterrent to speeding vehicles, reduce traffic collisions, and promote safe driving.

Description	Equipment	Facilities	Total
<b>Broadband Services</b>			<b>\$420,000</b>
Set Top Boxes	\$300,000		\$300,000
Head End UPS and Power Conditioner	\$120,000		\$120,000

Funding is budgeted annually for the purchase of set top boxes to support cable television services. To date, approximately 9,800 set top boxes have been installed, which generated approximately \$1,694,000 in rental revenue in 2018. Staff estimates additional subscribers because of the removal of analog services. Funding of \$300,000 is designated for the purchase of approximately 1,000 Set Top Boxes in anticipation of the demand for digital services and replacement of failed units.

Funding of \$120,000 is approved to replace the head end UPS and power conditioner in the current headend cable plant. With the recent advancement in battery technology, it is recommended that the existing system be replaced with a modernized system that will help reduce power consumption, increase battery backup time and drive down overall operating cost.

Description	Equipment	Facilities	Total
<b>Landscape</b>			<b>\$347,000</b>
Centralized Irrigation System	\$100,000		\$100,000
48" Lazer Lawn Mowers (5)	\$65,000		\$65,000
Mini Skid-Steer Loaders (2)	\$40,000		\$40,000
Utility Tractor w/ Loader (2)	\$36,000		\$36,000
Mowers w/ Catch Basket (2)	\$35,000		\$35,000
Mini Skid-Steer Trencher	\$26,000		\$26,000
Root Cutter	\$16,000		\$16,000
60" Lazer Lawn Mower	\$14,000		\$14,000
Hydraulic Sprayer	\$10,000		\$10,000
Gas Power Sprayer	\$5,000		\$5,000

Funding of \$247,000 is included to replace a variety of mowers and miscellaneous landscaping equipment that requires rebuilding or replacement due to age.

The current centralized irrigation system was installed in 2001. The current system cannot be utilized to track problems in the field, requiring staff to physically visit every system to verify functionality. The Landscape Services Department is planning replacement of the system over the course of five years, with initial funding of \$100,000 approved in 2020.

Description	Equipment	Facilities	Total
<b>Other GRF Equipment &amp; Facilities</b>			<b>\$180,000</b>
Charging Stations		\$75,000	\$75,000
Equestrian Turf Renovation		\$50,000	\$50,000
Gymnasium Wall Padding		\$45,000	\$45,000
Lawn Bowling Patio Furniture	\$10,000		\$10,000

Funding of \$75,000 is approved for five dual-pump electric charging stations at the Service Center. As GRF transitions toward the use of alternative fuel vehicles, a number of vehicles located in the Service Center require electric vehicle (EV) charging stations.

Funding of \$50,000 is approved for renovation of equestrian turf on the front lawn. The age and condition of the existing turf has resulted in uneven and unsightly turf, which diminishes the appeal and safety of the facility regularly utilized for special events.

Funding of \$45,000 is approved to replace and add safety padding in the Clubhouse 1 gymnasium to enhance conditions for activities such as pickleball, badminton and volleyball.

Funding of \$10,000 is approved for replacement of existing tables, chairs and trash cans around the lawn bowling greens for a more uniform appearance.

Description	Equipment	Facilities	Total
<b>Miscellaneous Projects/Equipment</b>			<b>\$175,000</b>
Miscellaneous Projects		\$125,000	\$125,000
Miscellaneous Equipment	\$50,000		\$50,000

Funding of \$125,000 is approved for miscellaneous projects. By including contingency funding in the Capital Plan, unforeseen projects are completed in an economical and timely fashion without going through the formal board review process required for supplemental appropriations. Projects under \$25,000 will be completed at the discretion of the CEO and projects over \$25,000 must follow normal board approval process for supplemental appropriations.

Funding of \$50,000 is approved for miscellaneous equipment. Similar to projects, contingency funds for equipment support operational needs when unforeseen requirements result in equipment purchases to meet or improve service levels. Equipment purchases under \$25,000 will be completed at the discretion of the CEO and purchases over \$25,000 must follow normal board approval process for supplemental appropriations.

Description	Equipment	Facilities	Total
<b>Computers</b>			<b>\$166,000</b>
MS Office Productivity Suite	\$150,000		\$150,000
Dayforce - Benefits Open Enrollment Module Implement	\$9,000		\$9,000
Dayforce - Onboarding Module Implementation	\$7,000		\$7,000

Funding of \$150,000 is included for the upgrade of the Microsoft Office Productivity Suite. This will replace the MS Office 2010 licensing and will bring the suite of products in a more current state to have access to some of the newer features and security offered in the upgrade. Microsoft support for Office 2010 is approaching end of life in 2020.

Two Dayforce modules were purchased but not yet implemented as part of the HRIS system. Funding for benefits open enrollment module implementation of \$9,000 will allow employees to have access to their current benefits and make appropriate year-end changes without holding extensive employee meetings and printing unnecessary paper forms. Funding the onboarding module implementation of \$7,000 will decrease administrative time during the recruitment and hiring process, foster a culture of engagement, and increase accuracy in transition from candidate to new hire.

Description	Equipment	Facilities	Total
<b>Community Center</b>			<b>\$145,000</b>
Community Center Stucco Flashing Replacement		\$120,000	\$120,000
Community Center Parking Study		\$25,000	\$25,000

The Laguna Woods Village community center is a 60,000 square foot commercial building constructed in 2001 and occupied by Laguna Woods Village board members, residents and Village Management Services staff. Funding of \$120,000 is approved for replacement of the stucco flashing necessitated by continual rain leaks, which can be attributed to faulty flashing or a failing stucco system. Funding of \$25,000 is approved to retain a consultant for a parking study to assist in future decisions related to the utilization of the community center.

Description	Equipment	Facilities	Total
<b>Clubhouse 4</b>			<b>\$141,000</b>
CH 4 Chairs Bench Top	\$35,600		\$35,600
CH 4 Lapidary Exhaust Vent		\$30,000	\$30,000
CH 4 Work Shop Chairs	\$26,800		\$26,800
CH 4 Metal Roof Cover		\$25,000	\$25,000
CH 4 Sewing Room Flooring		\$13,200	\$13,200
CH 4 Sewing Machines (16)	\$10,400		\$10,400

Clubhouse 4 is the arts and crafts center of the Village, with many specialty offerings including Saddleback College Emeritus classes.

General - Funding of \$35,600 is approved for workshop bench height chairs, necessitated by the age and limited functionality of the current chairs. Funding of \$26,800 is approved for replacement of aging chairs at various workshops.

Lapidary - Funding of \$30,000 is approved for the addition of a lapidary exhaust vent. There is no existing exhaust system in place.

Ceramics - Funding of \$25,000 is approved for roofing the outside raku firing area which currently is exposed to the elements. The funding also covers removal of the dust collection equipment previously used for the old grinding room.

Sewing Room - Funding of \$13,200 is included for replacement of old flooring in the sewing room. Replacement is necessitated by the water main break in 2017 and will include sealing of the concrete floor underneath to prevent continued bumps and residue coming to the surface. Funding for \$10,400 is approved for the replacement of 16 sewing machines with newer features that facilitate modern sewing and quilting needs.



Description	Equipment	Facilities	Total
<b>Golf Facilities</b>			<b>\$128,000</b>
Mower - Riding Tee	\$40,000		\$40,000
Greens Aerator	\$30,000		\$30,000
Tow-Behind Spreader	\$18,000		\$18,000
Turbine Blower	\$15,000		\$15,000
Collection Mower	\$15,000		\$15,000
Golf Turf Equipment Lift	\$10,000		\$10,000

The 27-Hole Golf Course is one of the most widely used amenities at Laguna Woods Village, with approximately 130,000 rounds of golf played each year. To maintain the aesthetic appeal and functionality of the golf courses and driving range, the golf maintenance crew relies on specialized equipment to address specific maintenance needs. Funding of \$118,000 is approved for the replacement of mowers, aerators, spreader and blower which have exceeded their useful lives.

Funding of \$10,000 is approved for the addition of a golf equipment lift. This machine allows the golf maintenance mechanic to work standing up, instead of sitting, stooping and laying on cold concrete, thus resulting in more expedient repairs.

Description	Equipment	Facilities	Total
<b>Clubhouse 7</b>			<b>\$78,100</b>
CH 7 Coat/Storage Remodel		\$25,000	\$25,000
CH 7 Lobby Furniture	\$15,000		\$15,000
CH 7 Commercial Appliances	\$15,000		\$15,000
CH 7 Patio Furniture	\$10,000		\$10,000
CH 7 Commercial Dishwasher	\$7,000		\$7,000
CH 7 Sound System	\$6,100		\$6,100

A large number of clubs are in need of storage for their equipment and supplies. Funding of \$25,000 is approved to remodel and repurpose the coat room as a storage room to accommodate more cabinets.

Clubhouse 7 includes a high traffic lobby area. The existing furniture is old and dated, and not appropriate for the size and usage of the facility. Funding of \$15,000 has been approved for lobby furniture replacement.

Clubhouse 7 commercial appliances including the dishwasher, have reached the end of their serviceable lives. Funding of \$15,000 is approved for replacement of commercial appliances and funding of \$7,000 has been approved for replacement of commercial dishwasher.

Funding of \$10,000 is approved for the replacement of existing Clubhouse 7 patio furniture, including tables and chairs. The current furniture was purchased over 13 years ago.

Funding of \$6,100 is approved for replacement of the original sound system in both the ballroom and the bridge room to enhance the enjoyment and capabilities of the facility.

Description	Equipment	Facilities	Total
<b>Clubhouse 6</b>			<b>\$37,000</b>
CH 6 Video Projector Installation		\$30,000	\$30,000
CH 6 Commercial Dishwasher	\$7,000		\$7,000

Funding of \$30,000 is approved for a built-in video projector at Clubhouse 6. This facility has experienced an increase in events requiring video projection. Currently, staff will setup the portable projector in the middle of the room, which requires elimination of tables and addition of power cords running across the floor.

Clubhouse 6 commercial dishwasher has reached the end of its serviceable life. Funding of \$7,000 is approved for replacement.

Description	Equipment	Facilities	Total
<b>Aquatics</b>			<b>\$30,000</b>
CH 1 Pool & Spa Plastering		\$30,000	\$30,000

Re-plastering of Clubhouse 1 pool and spa is approved with funding of \$30,000.

Description	Equipment	Facilities	Total
<b>Clubhouse 2</b>			<b>\$30,000</b>
CH 2 Lawn Bowling Roof	\$30,000		\$30,000

Funding of \$30,000 is approved for the replacement of the Clubhouse 2 lawn bowling roof. The lawn bowling club hosts events and tournaments all throughout the year, with nearly 4,400 people attending functions in 2018. The current roof will be 20 years old in 2020; industry standard for useful life of this type of roof is 16-20 years.

Description	Equipment	Facilities	Total
<b>Clubhouse 5</b>			<b>\$20,000</b>
CH 5 Patio Furniture/Benches	\$20,000		\$20,000

The current patio furniture, benches, patio table, and chairs at Clubhouse 5 were purchased over 20 years ago and are in need of replacement. Funding of \$20,000 is approved.

**Prepared By:** Jose Campos, Financial Services Manager  
Betty Parker, Chief Financial Officer

**Reviewed By:** Jeff Parker, Chief Executive Officer

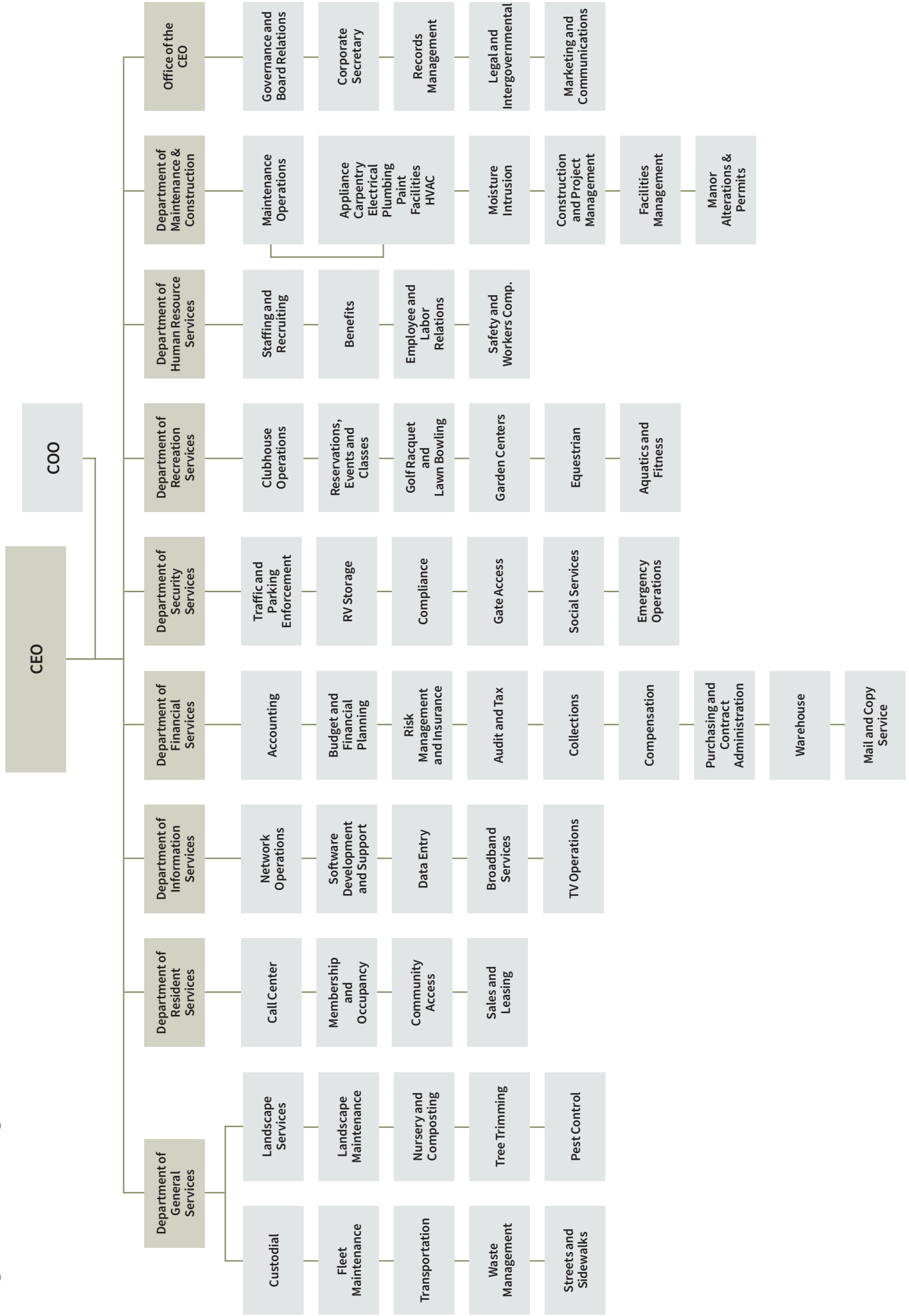




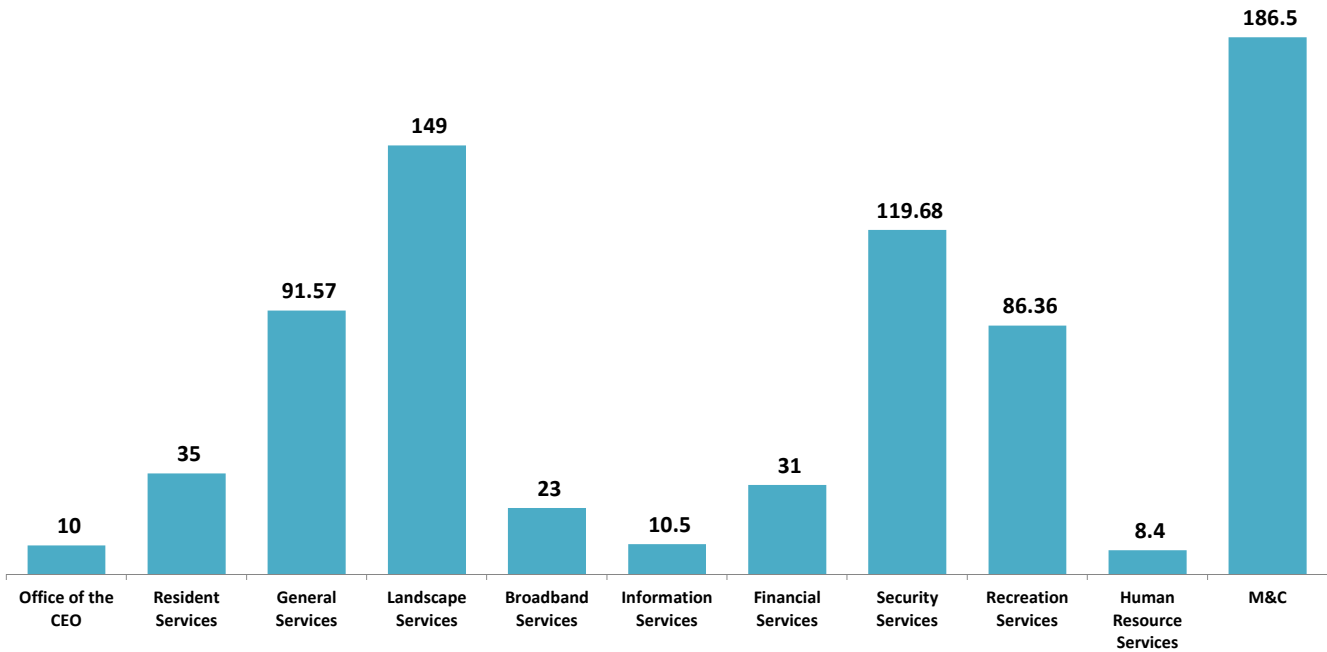
Laguna Woods Village®

# VMS INC. ORGANIZATION CHART BY DEPARTMENT AND DIVISION

December 2019



## Laguna Woods Village Staffing Summary Full Time Equivalents



<b>DEPARTMENT</b>	<b>2017 Plan</b>	<b>2018 Plan</b>	<b>2019 Plan</b>	<b>2020 Plan</b>
Office of the CEO	6.50	7.00	9.00	10.00
Department of Resident Services	23.59	32.00	36.00	35.00
Department of General Services	93.98	94.57	93.07	91.57
Department of Landscape Services	132.76	133.87	142.27	149.00
Department of Broadband Services	23.51	21.47	23.00	23.00
Department of Information Services	10.04	11.00	10.50	10.50
Department of Financial Services	29.63	29.50	30.00	31.00
Department of Security Services	119.10	115.61	118.19	119.68
Department of Recreation Services	95.40	86.73	85.11	86.36
Department of Human Resource Services	9.40	9.40	8.40	8.40
Department of Maintenance & Construction	173.81	185.50	185.50	186.50
<b>TOTAL:</b>	<b>717.72</b>	<b>726.65</b>	<b>741.04</b>	<b>751.01</b>

**Laguna Woods Village  
Department Staffing  
Full Time Equivalents**

	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	Increase (Decrease)
<b>ALL DEPARTMENTS</b>	<b>735.34</b>	<b>717.72</b>	<b>726.65</b>	<b>741.04</b>	<b>751.01</b>	<b>9.97</b>
<b>Office of the CEO</b>	<b>5.00</b>	<b>6.50</b>	<b>7.00</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</b>
<b>Department of Resident Services</b>	<b>21.83</b>	<b>23.59</b>	<b>32.00</b>	<b>36.00</b>	<b>35.00</b>	<b>(1.00)</b>
200 Admin	0.24	-	5.00	5.00	5.00	-
240 Community Services	9.58	8.58	9.00	11.00	10.00	(1.00)
950 Property Services	12.01	15.01	18.00	20.00	20.00	-
<b>Department of General Services</b>	<b>105.43</b>	<b>93.98</b>	<b>94.57</b>	<b>93.07</b>	<b>91.57</b>	<b>(1.50)</b>
902 General Services Admin	6.00	5.00	6.00	4.50	4.00	(0.50)
935 Janitorial	36.42	36.26	18.00	19.00	18.00	(1.00)
936 Streets & Sidewalks	16.08	15.72	16.00	16.00	16.00	-
945 GRF Janitorial		-	20.00	20.00	20.00	-
960 Vehicle Maintenance	18.29	14.29	13.00	13.00	12.00	(1.00)
970 Transportation	28.64	22.71	21.57	20.57	21.57	1.00
<b>Department of Landscape Services</b>	<b>135.11</b>	<b>132.76</b>	<b>133.87</b>	<b>142.27</b>	<b>149.00</b>	<b>6.73</b>
500 Landscape Admin	3.50	4.00	9.00	8.50	10.00	1.50
511 Nursery	3.88	3.88	4.00	4.00	4.00	-
512 Composting	1.03	1.03	1.00	1.00	1.00	-
520 GRF Grounds	-	-	-	6.90	8.00	1.10
530 Grounds Maintenance	84.61	84.98	79.65	79.65	83.50	3.85
540 Irrigation	17.55	17.55	16.50	16.50	17.00	0.50
550 Small Equipment Repair	4.00	3.00	4.00	4.00	4.00	-
560 Pest Control	4.84	4.84	5.00	5.00	5.00	-
570 Tree Trimming	15.70	13.48	14.72	16.72	16.50	(0.22)
<b>Department of Broadband Services</b>	<b>22.27</b>	<b>23.51</b>	<b>21.47</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>
010 Broadband Admin	1.76	2.00	1.00	1.50	1.50	-
020 TV Operations	11.50	12.50	10.47	11.50	11.50	-
030 TV Studio	6.01	6.01	7.00	7.00	7.00	-
040 Media Services	2.00	2.00	2.00	2.00	2.00	-
050 High Speed Internet	1.00	1.00	1.00	1.00	1.00	-
<b>Department of Information Services</b>	<b>11.00</b>	<b>10.04</b>	<b>11.00</b>	<b>10.50</b>	<b>10.50</b>	<b>-</b>
<b>Department of Financial Services</b>	<b>31.71</b>	<b>29.63</b>	<b>29.50</b>	<b>30.00</b>	<b>31.00</b>	<b>1.00</b>
300 Financial Services	20.66	18.58	18.50	19.00	20.00	1.00
241 Mail and Copy Service	3.02	3.02	3.00	3.00	3.00	-
311 Warehouse	3.02	3.02	3.00	3.00	3.00	-
370 Purchasing	5.01	5.01	5.00	5.00	5.00	-

**Laguna Woods Village  
Department Staffing  
Full Time Equivalents**

	2016 Plan	2017 Plan	2018 Plan	2019 Plan	2020 Plan	Increase (Decrease)
<b>Department of Security Services</b>	<b>125.33</b>	<b>119.10</b>	<b>115.61</b>	<b>118.19</b>	<b>119.68</b>	<b>1.49</b>
400 Security Services	119.83	114.60	111.14	113.69	114.68	0.99
220 Social Services	5.50	4.50	4.47	4.50	5.00	0.50
<b>Department of Recreation Services</b>	<b>97.18</b>	<b>95.40</b>	<b>86.73</b>	<b>85.11</b>	<b>86.36</b>	<b>1.25</b>
600 Recreation Admin	4.11	3.61	4.25	5.25	16.48	11.23
521 Garden Centers	1.00	0.50	1.00	1.00	2.00	1.00
580 Golf Maintenance 27 Hole	21.03	20.03	20.26	17.64	18.14	0.50
581 Golf Maintenance 9 Hole	2.02	2.02	2.00	2.00	2.00	-
602 Bar Services	0.60	0.60	0.60	0.60	0.60	-
610 Community Center Rec Rooms	0.75	0.75	0.75	0.75	-	(0.75)
611 Clubhouse 1	4.69	4.74	4.75	4.75	3.25	(1.50)
612 Clubhouse 2	1.43	4.50	4.29	4.29	2.70	(1.59)
613 Performing Arts Center	7.87	7.72	7.65	8.65	5.25	(3.40)
614 Clubhouse 4	3.32	3.32	3.96	3.96	3.00	(0.96)
615 Clubhouse 5	4.29	4.29	4.25	4.25	3.70	(0.55)
616 Clubhouse 6	1.85	1.85	1.95	1.95	0.20	(1.75)
617 Clubhouse 7	2.61	2.21	2.70	2.70	1.30	(1.40)
620 Equestrian	4.58	4.58	4.50	4.50	4.50	-
670 Golf Operations 27 Hole	15.98	14.13	12.96	12.96	11.38	(1.58)
680 Golf Operations 9 Hole	1.96	1.96	1.96	1.96	1.96	-
690 Aquatics	9.72	9.72	-	-	1.00	1.00
691 Fitness	9.37	8.87	8.90	7.90	8.90	1.00
<b>Department of Human Resource Services</b>	<b>8.40</b>	<b>9.40</b>	<b>9.40</b>	<b>8.40</b>	<b>8.40</b>	<b>-</b>
<b>Department of Maintenance &amp; Construction</b>	<b>172.08</b>	<b>173.81</b>	<b>185.50</b>	<b>185.50</b>	<b>186.50</b>	<b>1.00</b>
900 Maintenance Operations	7.00	5.00	7.00	7.00	6.00	(1.00)
904 Maintenance Services	3.00	3.00	4.00	4.00	7.00	3.00
909 Moisture Intrusion	-	-	6.00	7.00	7.00	-
910 Building Maintenance	12.03	13.03	9.00	9.00	10.00	1.00
911 Appliance	6.45	6.45	5.00	5.00	5.00	-
912 Carpentry	40.15	41.15	43.00	42.00	42.00	-
913 Electrical	7.14	8.14	10.00	10.00	10.00	-
914 Plumbing	21.82	23.82	24.00	24.00	24.00	-
917 Interior Components	8.99	8.72	9.00	9.00	8.00	(1.00)
918 Handyman Services	-	-	-	2.00	-	(2.00)
920 Construction/Project Management	8.00	8.00	8.00	8.00	8.00	-
925 Manor Alterations and Permits	8.03	7.03	9.00	9.00	11.00	2.00
926 Facilities Management	6.09	6.09	6.00	6.00	5.00	(1.00)
932 Paint	43.38	43.38	45.50	43.50	43.50	-



## Laguna Woods Village Department Allocations

	2020 PLAN	GRF	United	Third
<b>NO WORK CENTER</b>	<b>\$ 16,494,538</b>	<b>\$ (4,109,052)</b>	<b>\$ 15,023,655</b>	<b>\$ 5,579,935</b>
<b>OFFICE OF THE CEO</b>	<b>\$ 1,893,573</b>	<b>\$ 831,473</b>	<b>\$ 532,470</b>	<b>\$ 529,630</b>
100 - OFFICE OF THE CEO	1,893,573	831,473	532,470	529,630
<b>DEPARTMENT OF RESIDENT SERVICES</b>	<b>\$ 1,628,349</b>	<b>\$ 137,920</b>	<b>\$ 1,013,893</b>	<b>\$ 476,536</b>
200 - RESIDENT SERVICES ADMIN	267,849	45,971	126,704	95,174
240 - COMMUNITY SERVICES	35,975	63,219	89,233	(116,477)
950 - PROPERTY SERVICES	1,324,525	28,730	797,956	497,839
<b>DEPARTMENT OF GENERAL SERVICES</b>	<b>\$ 8,047,051</b>	<b>\$ 5,154,807</b>	<b>\$ 1,135,316</b>	<b>\$ 1,756,928</b>
902 - GENERAL SERVICES ADMIN	81,270	81,270	-	-
320 - COMMUNITY CENTER FACILITY	918,524	918,524	-	-
935 - JANITORIAL	1,288,331	-	345,015	943,316
936 - STREETS & SIDEWALKS	2,021,862	417,949	790,301	813,612
940 - SERVICE CENTER FAC	210,295	210,295	-	-
945 - GRF JANITORIAL SVCS	1,474,580	1,474,580	-	-
960 - VEHICLE MAINTENANCE	116,372	116,372	-	-
970 - TRANSPORTATION	1,935,817	1,935,817	-	-
<b>DEPARTMENT OF LANDSCAPE SERVICES</b>	<b>\$ 13,485,281</b>	<b>\$ 1,090,408</b>	<b>\$ 5,565,521</b>	<b>\$ 6,829,352</b>
500 - LANDSCAPE ADMIN	369,782	103,590	122,135	144,057
511 - NURSERY	347,260	23,722	152,461	171,077
512 - COMPOSTING	148,140	11,509	64,276	72,355
520 - GRF GROUNDS	7,650,991	555,635	3,120,672	3,974,684
530 - GROUNDS MAINTENANCE	2,009,783	126,047	811,836	1,071,900
540 - IRRIGATION	520,323	104,436	199,608	216,279
550 - SMALL EQUIPMENT REPAIR	576,806	32,777	229,781	314,248
560 - PEST CONTROL	1,764,462	34,958	864,752	864,752
570 - TREE MAINTENANCE	97,734	97,734	-	-
<b>DEPARTMENT OF BROADBAND SERVICES</b>	<b>\$ 1,673,242</b>	<b>\$ 1,673,242</b>	<b>\$ -</b>	<b>\$ -</b>
010 - BROADBAND ADMIN	43,149	43,149	-	-
020 - TV OPERATIONS	3,129,470	3,129,470	-	-
030 - TV STUDIO	675,439	675,439	-	-
040 - MEDIA SERVICES	(649,330)	(649,330)	-	-
050 - HIGH SPEED INTERNET	(1,525,486)	(1,525,486)	-	-
<b>DEPARTMENT OF INFORMATION SERVICES</b>	<b>\$ 970,217</b>	<b>\$ 970,217</b>	<b>\$ -</b>	<b>\$ -</b>
360 - INFORMATION SERVICES	970,217	970,217	-	-
<b>DEPARTMENT OF FINANCIAL SERVICES</b>	<b>\$ 7,689,093</b>	<b>\$ 3,177,929</b>	<b>\$ 2,230,365</b>	<b>\$ 2,280,799</b>
300 - FINANCIAL SERVICES	2,252,749	1,131,606	558,304	562,839
241 - MAIL AND COPY SERVICE	342,942	120,198	115,739	107,005
311 - WAREHOUSE	150,472	140,279	(1,411)	11,604
350 - INSURANCE	4,476,631	1,443,010	1,510,244	1,523,377
370 - PURCHASING	441,299	317,836	47,489	75,974
380 - TAXES	25,000	25,000	-	-

## Laguna Woods Village Department Allocations

	2020 PLAN	GRF	United	Third
<b>DEPARTMENT OF SECURITY SERVICES</b>	<b>\$ 6,558,217</b>	<b>\$ 6,241,401</b>	<b>\$ 140,492</b>	<b>\$ 176,324</b>
400 - SECURITY SERVICES	6,135,274	5,818,458	140,492	176,324
220 - SOCIAL SERVICES	422,943	422,943	-	-
<b>DEPARTMENT OF RECREATION SERVICES</b>	<b>\$ 6,312,193</b>	<b>\$ 6,312,193</b>	<b>\$ -</b>	<b>\$ -</b>
600 - REC ADMIN SERVICES	495,881	495,881	-	-
521 - GARDEN CENTER DEPT	130,862	130,862	-	-
580 - GOLF MAINT - 27 HOLE	659,767	659,767	-	-
581 - GOLF MAINT - 8 HOLE	128,249	128,249	-	-
602 - BAR SERVICES	(2,401)	(2,401)	-	-
603 - LIBRARY	28,400	28,400	-	-
610 - CC REC ROOM	28,877	28,877	-	-
611 - CLUBHOUSE ONE	488,813	488,813	-	-
612 - CLUBHOUSE TWO	406,842	406,842	-	-
613 - CLUBHOUSE THREE	527,862	527,862	-	-
614 - CLUBHOUSE FOUR	376,617	376,617	-	-
615 - CLUBHOUSE FIVE	386,028	386,028	-	-
616 - CLUBHOUSE SIX	120,181	120,181	-	-
617 - CLUBHOUSE SEVEN	135,446	135,446	-	-
620 - EQUESTRIAN DEPT	391,825	391,825	-	-
670 - GOLF OPER - 27 HOLE	583,640	583,640	-	-
672 - VILLAGE GREENS CAFÉ	(14,989)	(14,989)	-	-
680 - GOLF OPER - 9 HOLE	87,501	87,501	-	-
690 - AQUATICS	824,306	824,306	-	-
691 - FITNESS CENTER	528,486	528,486	-	-
<b>DEPARTMENT OF HUMAN RESOURCE SERVICES</b>	<b>\$ 626,638</b>	<b>\$ 326,668</b>	<b>\$ 149,985</b>	<b>\$ 149,985</b>
700 - HUMAN RESOURCE SERVICES	626,638	326,668	149,985	149,985
<b>DEPARTMENT OF MAINTENANCE &amp; CONSTRUCTION</b>	<b>\$ 36,583,560</b>	<b>\$ 1,837,370</b>	<b>\$ 18,117,967</b>	<b>\$ 16,628,223</b>
900 - MAINTENANCE OPERATIONS	1,062,195	165,797	440,045	456,353
904 - MAINTENANCE SERVICES	3,826,825	89,754	2,528,218	1,208,853
909 - MOISTURE INTRUSION	3,107,226	48,914	1,516,357	1,541,955
910 - BUILDING MAINTENANCE	3,523,585	106,083	1,757,797	1,659,705
911 - APPLIANCE	1,128,973	9,961	1,005,071	113,941
912 - CARPENTRY	4,680,785	166,984	1,866,363	2,647,438
913 - ELECTRICAL	1,117,413	98,006	804,802	214,605
914 - PLUMBING	3,131,432	82,234	2,342,620	706,578
917 - INTERIOR COMPONENTS	1,300,911	122,761	1,122,648	55,502
920 - CONSTRUCTION/PROJECT MANAGEMENT	8,600,807	528,491	2,606,209	5,466,107
925 - MANOR ALTERATIONS AND PERMITS	724,552	3,500	253,555	467,497
926 - FACILITIES MANAGEMENT	187,601	171,624	-	15,977
932 - PAINT	4,191,255	243,261	1,874,282	2,073,712
<b>TOTAL</b>	<b>\$ 101,961,952</b>	<b>\$ 23,644,576</b>	<b>\$ 43,909,664</b>	<b>\$ 34,407,712</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY OF ALL UNITS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$2,230,000	\$2,535,000	\$3,607,500	\$4,141,356	\$3,713,700	\$427,656	10%
Golf Green Fees	1,141,850	1,127,813	1,467,191	1,617,712	1,515,000	102,712	6%
Golf Operations	299,660	294,894	289,809	303,630	249,450	54,180	18%
Merchandise Sales	290,884	330,413	338,131	316,526	319,630	(3,104)	(1%)
Clubhouse Rentals and Event Fees	561,814	603,271	646,842	1,007,336	675,001	332,335	33%
Rentals	111,398	88,602	102,979	97,000	108,720	(11,720)	(12%)
Fees and Charges for Services to Residents	922,936	523,387	1,491,406	953,578	1,127,684	(174,107)	(18%)
Broadband Services	4,349,389	4,381,905	4,907,714	4,790,000	5,118,670	(328,670)	(7%)
Laundry	238,296	301,681	404,087	500,000	490,000	10,000	2%
Interest Income	1,087,539	1,078,217	1,404,115	843,815	1,358,470	(514,655)	(61%)
Miscellaneous	2,187,563	2,032,548	2,566,893	2,431,384	2,394,899	36,485	2%
<b>Total Non-Assessment Revenue</b>	<b>13,421,330</b>	<b>13,297,730</b>	<b>17,226,667</b>	<b>17,002,336</b>	<b>17,071,224</b>	<b>(68,888)</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	34,052,502	34,616,647	36,420,942	37,266,189	38,865,219	1,599,030	4%
Expenses Related to Employee Compensation	11,649,032	11,914,917	13,646,208	14,266,416	13,701,675	(564,742)	(4%)
Materials and Supplies	5,541,327	5,558,526	5,960,168	6,468,370	6,837,650	369,280	6%
Cost of Goods Sold	194,861	202,658	211,310	193,396	191,310	(2,086)	(1%)
Community Events	336,348	425,255	430,812	422,945	457,006	34,061	8%
Utilities and Telephone	11,523,180	11,985,571	12,025,635	11,777,801	12,220,463	442,662	4%
Fuel and Oil	443,229	436,786	510,572	440,000	521,600	81,600	19%
Legal Fees	1,134,658	864,393	1,536,404	772,500	1,197,500	425,000	55%
Professional Fees	1,147,976	785,876	949,730	1,058,872	990,483	(68,389)	(6%)
Equipment Rental	261,131	329,576	267,181	303,754	258,671	(45,083)	(15%)
Outside Services	17,798,546	15,085,218	19,546,118	20,512,343	21,444,439	932,096	5%
Repairs and Maintenance	1,027,041	1,003,664	1,192,206	1,322,700	1,247,750	(74,949)	(6%)
Other Operating Expense	783,566	1,007,126	1,021,662	1,178,964	1,272,472	93,508	8%
(Gain)/Loss on sale or trade warehouse	(14,635)	(3,146)	132,458	(75,000)	(75,000)	0	0%
Interest Expense	47,229	13,732	0	0	0	0	0%
Income Taxes	38,965	(2,827)	(396,668)	25,000	50,000	25,000	100%
Property and Sales Tax	9,501,255	10,178,482	10,865,612	9,902,767	11,216,704	1,313,937	13%
Insurance	3,428,625	3,539,477	3,773,816	3,929,722	4,456,631	526,909	13%
Cable Programming/Copyright/Franchise	4,453,654	4,774,945	5,084,489	4,922,500	3,858,648	(1,063,852)	(22%)
Investment Expense	125,463	125,928	126,350	123,997	125,000	1,003	1%
Uncollectible Accounts	106,410	166,036	196,353	163,450	194,950	31,500	19%
Mutual General Operating	(123,357)	(123,357)	(123,357)	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	(16,416)	(9)	33,900	0	0	0	0%
<b>Total Expenses</b>	<b>103,440,591</b>	<b>102,885,473</b>	<b>113,411,900</b>	<b>114,976,686</b>	<b>119,033,171</b>	<b>4,056,485</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$90,019,261</b>	<b>\$89,587,742</b>	<b>\$96,185,233</b>	<b>\$97,974,350</b>	<b>\$101,961,947</b>	<b>(\$3,987,597)</b>	<b>(4%)</b>
Allocated To Departments	(6,001,902)	(7,971,524)	(6,687,103)	(6,164,916)	(7,053,047)	(888,131)	(14%)
Allocated From Departments	6,001,924	7,971,086	6,687,103	6,164,916	7,053,047	888,131	14%
<b>Net Cost</b>	<b>\$90,019,282</b>	<b>\$89,587,305</b>	<b>\$96,185,233</b>	<b>\$97,974,350</b>	<b>\$101,961,947</b>	<b>(\$3,987,597)</b>	<b>(4%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: NO WORK CENTER

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$2,230,000	\$2,535,000	\$3,607,500	\$4,141,356	\$3,713,700	\$427,656	10%
Golf Green Fees	(14,669)	0	0	0	0	0	0%
Merchandise Sales	7,701	417	0	0	0	0	0%
Chargeable Service	345	0	0	0	0	0	0%
Rentals	(1,500)	(66)	0	0	0	0	0%
Fees and Charges for Services to Residents	76,759	7,888	3,312	0	0	0	0%
Laundry	238,296	301,681	404,087	500,000	490,000	10,000	2%
Interest Income	1,060,852	1,078,217	1,404,115	843,815	1,358,470	(514,655)	(61%)
Miscellaneous	582,151	284,994	558,288	366,000	338,700	27,300	7%
<b>Total Non-Assessment Revenue</b>	<b>4,179,936</b>	<b>4,208,131</b>	<b>5,977,302</b>	<b>5,851,171</b>	<b>5,900,870</b>	<b>(49,699)</b>	<b>(1%)</b>
<b>Expenses:</b>							
Employee Compensation	162	0	0	0	0	0	0%
Expenses Related to Employee Compensation	21,776	14,262	27,729	0	170,041	170,041	0%
Materials and Supplies	71,093	(755)	10,908	0	0	0	0%
Cost of Goods Sold	18,244	913	22	0	0	0	0%
Community Events	34	834	0	0	0	0	0%
Utilities and Telephone	9,257,174	9,524,668	9,678,144	9,502,460	9,839,426	336,966	4%
Legal Fees	98,102	444,737	667,260	395,000	550,000	155,000	39%
Professional Fees	10,935	12,000	42,056	0	0	0	0%
Equipment Rental	2,737	0	0	0	0	0	0%
Outside Services	(93,129)	184	(14,836)	0	0	0	0%
Repairs and Maintenance	268,855	286,639	346,083	359,528	394,247	34,719	10%
Other Operating Expense	160	179	(367)	0	0	0	0%
(Gain)/Loss on sale or trade warehouse	0	22	17	0	0	0	0%
Income Taxes	4,727	0	(3,013)	0	25,000	25,000	0%
Property and Sales Tax	9,411,746	10,064,199	10,765,612	9,810,779	11,111,994	1,301,215	13%
Insurance	724,203	1,050	0	0	0	0	0%
Cable Programming/Copyright/Franchise	12,931	0	0	0	0	0	0%
Investment Expense	137,463	125,928	126,350	123,997	125,000	1,003	1%
Uncollectible Accounts	89,663	145,103	178,993	138,200	179,700	41,500	30%
(Gain)/Loss on Sale or Trade Investments	7,400	(9)	33,900	0	0	0	0%
<b>Total Expenses</b>	<b>20,044,275</b>	<b>20,619,953</b>	<b>21,858,858</b>	<b>20,329,964</b>	<b>22,395,408</b>	<b>2,065,444</b>	<b>10%</b>
<b>Net Cost (before allocations)</b>	<b>\$15,864,339</b>	<b>\$16,411,822</b>	<b>\$15,881,556</b>	<b>\$14,478,793</b>	<b>\$16,494,538</b>	<b>(\$2,015,745)</b>	<b>(14%)</b>
Allocated From Departments	42	0	0	0	0	0	0%
<b>Net Cost</b>	<b>\$15,864,381</b>	<b>\$16,411,822</b>	<b>\$15,881,556</b>	<b>\$14,478,793</b>	<b>\$16,494,538</b>	<b>(\$2,015,745)</b>	<b>(14%)</b>



The Department of the CEO provides liaison with each of the Corporation Board of Directors; direct services, programs, and operations, ensuring that all activities are within policy guidelines set by the Boards, the management agreement, the governing documents, and the business plans of each Corporation.

### Executive Management

- Direct supervision of the operating departments, including the development of in-house operating procedures to ensure effective, timely, and expeditious execution of services. Review all operations to seek more cost-efficient and effective ways of providing services.
- Orchestrate with staff, the Boards of Directors, and the membership at large a plan for the Community to identify key issues, examine alternatives, and financially plan for the resolution of these issues to better utilize Community resources and ensure short-term planning decisions are consistent with long-term objectives.
- In all matters affecting Laguna Woods Village, provide government liaison with City, County, State and Federal governments, and other outside agencies; identify issues in neighboring cities and businesses.
- Review matters regarding contracts, statutes, and general conditions relative to land use, acquisition, sale, and/or leasing.

### Corporate Secretary

- Provide administrative support services to each of the Board of Directors. Ensure that all legal requirements are met for Board meetings, including frequency, notice, and voting issues.
- Maintain corporate records and provide research and analysis for the Boards of Directors and committees utilizing professional services and other staff as appropriate.
- Prepare agendas and coordinate all aspects of annual meetings of members, Directors Institute meetings, regular monthly meetings, and other special meetings of the Boards. Record, transcribe, and file the minutes of each of the Corporations' annual and Board of Directors' meetings.
- Monitor the submittal of applications for membership transfer and resale to assure expeditious consideration by the Boards of Directors.

### Public Relations

- Manage comprehensive public relations program, providing information to the residents of Laguna Woods Village, potential residents, and to external news media using website postings, newsletters, emails, press releases, and social media communications.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: OFFICE OF THE CEO

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$30	\$30	\$29	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>30</u></b>	<b><u>30</u></b>	<b><u>29</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	885,518	945,708	956,285	1,056,224	1,119,927	63,704	6%
Expenses Related to Employee Compensation	112,722	146,220	254,595	176,667	194,253	17,586	10%
Materials and Supplies	22,985	23,702	32,771	30,000	32,400	2,400	8%
Community Events	396	0	135	14,400	7,000	(7,400)	(51%)
Legal Fees	680,752	224,634	153,935	225,000	195,000	(30,000)	(13%)
Professional Fees	142,159	136,262	106,641	135,000	109,500	(25,500)	(19%)
Equipment Rental	(73)	0	0	0	0	0	0%
Outside Services	52,090	106,326	114,435	50,000	130,210	80,210	160%
Other Operating Expense	52,225	76,636	87,038	77,800	57,100	(20,700)	(27%)
<b>Total Expenses</b>	<b><u>1,948,774</u></b>	<b><u>1,659,489</u></b>	<b><u>1,705,834</u></b>	<b><u>1,765,090</u></b>	<b><u>1,845,390</u></b>	<b><u>80,300</u></b>	<b><u>5%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,948,744</u></b>	<b><u>\$1,659,459</u></b>	<b><u>\$1,705,805</u></b>	<b><u>\$1,765,090</u></b>	<b><u>\$1,845,390</u></b>	<b><u>(\$80,300)</u></b>	<b><u>(5%)</u></b>
Allocated To Departments	(61,229)	0	0	0	0	0	0%
Allocated From Departments	18,714	23,890	23,280	22,408	48,183	25,775	115%
<b>Net Cost</b>	<b><u>\$1,906,228</u></b>	<b><u>\$1,683,348</u></b>	<b><u>\$1,729,084</u></b>	<b><u>\$1,787,498</u></b>	<b><u>\$1,893,573</u></b>	<b><u>(\$106,075)</u></b>	<b><u>(6%)</u></b>

## DEPARTMENT OF RESIDENT SERVICES

Department Head: Christine Spahr



Laguna Woods Village®

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Resident Services Administration - Recommend changes in governing rules, policies, and membership qualifications to the corporations, as needed. Oversee all call center operations pertaining to resident maintenance service.

Community Services – Provide support to all Boards of Directors in matters pertaining to membership and occupancy. Maintain official corporate membership and occupancy records. Process all membership changes through property transfer and resale and issue all photo identification cards. Process all lease permits in accordance with applicable mutual policies, including coordination with Security and membership counselor. Verify voter validity and eligibility.

Operate the reception desk in the Laguna Woods Village Community Center, provide switchboard services for the administrative offices and distribute various printed media to the public. Welcome new residents by holding two comprehensive orientation programs each month.

Property Services – Receive, organize and process resident service requests. Initiate appliance replacements/upgrades beginning with Member requests. Contact residents to verify scheduled work requests affected by Building Maintenance programs prior to commencement of work.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF RESIDENT SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	(\$99)	\$0	\$0	\$0	\$0	\$0	0%
Broadband Services	0	0	(100)	0	0	0	0%
Miscellaneous	778,146	849,239	820,252	1,071,000	1,049,000	22,000	2%
<b>Total Non-Assessment Revenue</b>	<b>778,047</b>	<b>849,239</b>	<b>820,152</b>	<b>1,071,000</b>	<b>1,049,000</b>	<b>22,000</b>	<b>2%</b>
<b>Expenses:</b>							
Employee Compensation	1,278,626	1,653,349	1,733,639	1,803,045	1,705,655	(97,390)	(5%)
Expenses Related to Employee Compensation	236,883	315,955	389,861	447,050	446,982	(68)	0%
Materials and Supplies	28,882	96,164	85,204	71,800	176,675	104,875	146%
Utilities and Telephone	569	0	0	0	0	0	0%
Professional Fees	44,823	2,275	63,951	13,000	13,000	0	0%
Equipment Rental	28	40	0	82	82	0	0%
Outside Services	48,059	187,157	120,246	181,500	81,240	(100,260)	(55%)
Repairs and Maintenance	194	0	0	0	0	0	0%
Other Operating Expense	2,288	9,968	2,381	29,288	28,938	(350)	(1%)
<b>Total Expenses</b>	<b>1,640,352</b>	<b>2,264,908</b>	<b>2,395,282</b>	<b>2,545,765</b>	<b>2,452,572</b>	<b>(93,193)</b>	<b>(4%)</b>
<b>Net Cost (before allocations)</b>	<b>\$862,305</b>	<b>\$1,415,669</b>	<b>\$1,575,130</b>	<b>\$1,474,765</b>	<b>\$1,403,572</b>	<b>\$71,193</b>	<b>5%</b>
Allocated To Departments	0	0	0	0	(265,849)	(265,849)	0%
Allocated From Departments	71,205	47,378	52,557	41,842	490,627	448,784	1073%
<b>Net Cost</b>	<b>\$933,511</b>	<b>\$1,463,047</b>	<b>\$1,627,687</b>	<b>\$1,516,607</b>	<b>\$1,628,349</b>	<b>(\$111,742)</b>	<b>(7%)</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 200 - RESIDENT SERVICES ADMIN

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$51,771	\$202,593	\$275,879	\$368,751	\$378,515	\$9,764	3%
Expenses Related to Employee Compensation	462	33,096	58,146	80,260	82,086	1,825	2%
Materials and Supplies	10	523	5,399	3,500	3,500	0	0%
Professional Fees	0	0	0	7,000	7,000	0	0%
Outside Services	0	0	0	5,000	0	(5,000)	(100%)
Other Operating Expense	(119)	741	2,090	21,900	20,400	(1,500)	(7%)
<b>Total Expenses</b>	<b><u>52,124</u></b>	<b><u>236,954</u></b>	<b><u>341,514</u></b>	<b><u>486,412</u></b>	<b><u>491,501</u></b>	<b><u>5,090</u></b>	<b><u>1%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$52,124</u></b>	<b><u>\$236,954</u></b>	<b><u>\$341,514</u></b>	<b><u>\$486,412</u></b>	<b><u>\$491,501</u></b>	<b><u>(\$5,090)</u></b>	<b><u>(1%)</u></b>
Allocated To Departments	0	0	0	0	(265,849)	(265,849)	0%
Allocated From Departments	28,719	0	52,557	41,842	42,197	355	1%
<b>Net Cost</b>	<b><u>\$80,843</u></b>	<b><u>\$236,954</u></b>	<b><u>\$394,071</u></b>	<b><u>\$528,254</u></b>	<b><u>\$267,849</u></b>	<b><u>\$260,405</u></b>	<b><u>49%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**240 - COMMUNITY SERVICES**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	(\$170)	\$0	\$0	\$0	\$0	\$0	0%
Broadband Services	0	0	(100)	0	0	0	0%
Miscellaneous	773,883	761,766	731,455	901,000	849,000	52,000	6%
<b>Total Non-Assessment Revenue</b>	<b>773,713</b>	<b>761,766</b>	<b>731,355</b>	<b>901,000</b>	<b>849,000</b>	<b>52,000</b>	<b>6%</b>
<b>Expenses:</b>							
Employee Compensation	422,987	479,170	449,928	557,792	494,268	(63,523)	(11%)
Expenses Related to Employee Compensation	87,931	95,695	104,390	130,509	121,807	(8,702)	(7%)
Materials and Supplies	15,555	46,498	18,177	17,600	62,175	44,575	253%
Utilities and Telephone	569	0	0	0	0	0	0%
Professional Fees	39,439	2,275	63,951	0	0	0	0%
Equipment Rental	28	40	0	82	82	0	0%
Outside Services	0	25	106	36,500	72,000	35,500	97%
Repairs and Maintenance	194	0	0	0	0	0	0%
Other Operating Expense	2,361	1,609	291	1,768	1,718	(50)	(3%)
<b>Total Expenses</b>	<b>569,063</b>	<b>625,312</b>	<b>636,843</b>	<b>744,251</b>	<b>752,051</b>	<b>7,800</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>(\$204,650)</b>	<b>(\$136,454)</b>	<b>(\$94,512)</b>	<b>(\$156,749)</b>	<b>(\$96,949)</b>	<b>(\$59,800)</b>	<b>(38%)</b>
Allocated From Departments	17,899	21,592	0	0	132,925	132,925	0%
<b>Net Cost</b>	<b>(\$186,750)</b>	<b>(\$114,862)</b>	<b>(\$94,512)</b>	<b>(\$156,749)</b>	<b>\$35,975</b>	<b>(\$192,724)</b>	<b>(123%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
950 - PROPERTY SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$71	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	4,263	87,473	88,797	170,000	200,000	(30,000)	(18%)
<b>Total Non-Assessment Revenue</b>	<b><u>4,334</u></b>	<b><u>87,473</u></b>	<b><u>88,797</u></b>	<b><u>170,000</u></b>	<b><u>200,000</u></b>	<b><u>(30,000)</u></b>	<b><u>(18%)</u></b>
<b>Expenses:</b>							
Employee Compensation	803,868	971,586	1,007,832	876,502	832,871	(43,632)	(5%)
Expenses Related to Employee Compensation	148,490	187,164	227,325	236,280	243,089	6,809	3%
Materials and Supplies	13,318	49,142	61,628	50,700	111,000	60,300	119%
Professional Fees	5,384	0	0	6,000	6,000	0	0%
Outside Services	48,059	187,132	120,140	140,000	9,240	(130,760)	(93%)
Other Operating Expense	46	7,618	0	5,620	6,820	1,200	21%
<b>Total Expenses</b>	<b><u>1,019,165</u></b>	<b><u>1,402,643</u></b>	<b><u>1,416,925</u></b>	<b><u>1,315,102</u></b>	<b><u>1,209,020</u></b>	<b><u>(106,082)</u></b>	<b><u>(8%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,014,831</u></b>	<b><u>\$1,315,169</u></b>	<b><u>\$1,328,128</u></b>	<b><u>\$1,145,102</u></b>	<b><u>\$1,009,020</u></b>	<b><u>\$136,082</u></b>	<b><u>12%</u></b>
Allocated From Departments	24,587	25,786	0	0	315,505	315,505	0%
<b>Net Cost</b>	<b><u>\$1,039,418</u></b>	<b><u>\$1,340,955</u></b>	<b><u>\$1,328,128</u></b>	<b><u>\$1,145,102</u></b>	<b><u>\$1,324,525</u></b>	<b><u>(\$179,422)</u></b>	<b><u>(16%)</u></b>



## DEPARTMENT OF GENERAL SERVICES

Department Head: Chris Laugenour



Laguna Woods Village®

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The Department of General Services is responsible for operating, maintaining, repairing, and replacing the Community physical assets or resources, with the following major areas of operation:

Community Center – Record operating costs related to the Laguna Woods Village Community Center building, including: facility and equipment repair and maintenance; utility and telephone services; office/workstation alterations; furniture and office equipment; office space rental (e.g. The Laguna Woods Globe); miscellaneous support materials for coffee and copy rooms; and association fees and requirements.

Janitorial - Provide cleaning of certain Golden Rain Foundation facilities and some components of the Housing Mutual's buildings

Streets and Sidewalks – Responsible for minor maintenance to streets, parking lots, signage, and parkways. Services also include street sweeping, curb painting, concrete work, gutter cleaning, perimeter wall repair, welding, and storm drain maintenance.

Service Center Facility – Provide office, shop, and storage facilities for the Transportation, Maintenance, Landscape, Broadband, Security and Warehouse operations. The utilities, trash transfer station, and general operating costs to support these facilities are compiled in this work center.

Fleet Maintenance – Responsible for maintenance and repair of the entire Laguna Woods Village vehicle and special mobile equipment fleet.

Transportation – Provides a bus transportation system exclusively for Laguna Woods Village residents.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF GENERAL SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$23,300	\$6,320	\$4,320	\$0	\$4,320	(\$4,320)	0%
Fees and Charges for Services to Residents	7,580	1,917	6,299	22,261	8,201	14,060	63%
Miscellaneous	4,325	3,241	3,766	216	3,000	(2,784)	(1291%)
<b>Total Non-Assessment Revenue</b>	<b>35,205</b>	<b>11,478</b>	<b>14,386</b>	<b>22,477</b>	<b>15,521</b>	<b>6,955</b>	<b>31%</b>
<b>Expenses:</b>							
Employee Compensation	4,321,789	4,125,349	4,372,179	4,067,719	4,104,144	36,424	1%
Expenses Related to Employee Compensation	1,677,242	1,694,920	1,916,053	1,979,199	1,789,162	(190,037)	(10%)
Materials and Supplies	728,593	797,114	743,620	763,065	801,350	38,285	5%
Cost of Goods Sold	2,916	5,506	426	500	500	0	0%
Community Events	0	(4,590)	0	0	0	0	0%
Utilities and Telephone	676,448	678,222	672,473	702,400	674,100	(28,300)	(4%)
Fuel and Oil	443,229	436,786	510,572	440,000	521,600	81,600	19%
Legal Fees	2	0	0	0	0	0	0%
Professional Fees	48,725	14,040	11,475	15,000	0	(15,000)	(100%)
Equipment Rental	101,007	124,885	138,676	139,000	133,300	(5,700)	(4%)
Outside Services	169,890	216,976	397,206	318,720	667,129	348,409	109%
Repairs and Maintenance	194,032	306,141	278,050	264,298	254,959	(9,339)	(4%)
Other Operating Expense	67,265	75,363	90,597	128,100	113,085	(15,015)	(12%)
(Gain)/Loss on sale or trade warehouse	0	0	141,295	0	0	0	0%
Interest Expense	47,229	13,732	0	0	0	0	0%
Property and Sales Tax	71,180	88,574	73,250	70,028	80,028	10,000	14%
Insurance	24,989	7,977	0	0	0	0	0%
<b>Total Expenses</b>	<b>8,574,536</b>	<b>8,580,996</b>	<b>9,345,873</b>	<b>8,888,029</b>	<b>9,139,356</b>	<b>251,327</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$8,539,331</b>	<b>\$8,569,518</b>	<b>\$9,331,487</b>	<b>\$8,865,552</b>	<b>\$9,123,835</b>	<b>(\$258,283)</b>	<b>(3%)</b>
Allocated To Departments	(2,075,749)	(3,116,919)	(2,759,798)	(2,378,420)	(2,513,181)	(134,761)	(6%)
Allocated From Departments	1,036,028	2,083,085	1,778,963	1,471,523	1,436,396	(35,127)	(2%)
<b>Net Cost</b>	<b>\$7,499,610</b>	<b>\$7,535,684</b>	<b>\$8,350,652</b>	<b>\$7,958,655</b>	<b>\$8,047,050</b>	<b>(\$88,395)</b>	<b>(1%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 902 - GENERAL SERVICES ADMIN

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$20,000	\$2,000	\$0	\$0	\$0	\$0	0%
Miscellaneous	(23)	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>19,977</u></b>	<b><u>2,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	275,682	386,654	438,067	317,020	266,039	(50,981)	(16%)
Expenses Related to Employee Compensation	47,745	52,812	95,418	75,493	73,741	(1,752)	(2%)
Materials and Supplies	4,448	2,171	2,375	0	0	0	0%
Professional Fees	16,667	0	11,475	0	0	0	0%
Outside Services	6,640	1,040	10,970	0	0	0	0%
Other Operating Expense	614	410	395	0	925	925	0%
<b>Total Expenses</b>	<b><u>351,796</u></b>	<b><u>443,089</u></b>	<b><u>558,700</u></b>	<b><u>392,513</u></b>	<b><u>340,705</u></b>	<b><u>(51,808)</u></b>	<b><u>(13%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$331,819</u></b>	<b><u>\$441,089</u></b>	<b><u>\$558,700</u></b>	<b><u>\$392,513</u></b>	<b><u>\$340,705</u></b>	<b><u>\$51,808</u></b>	<b><u>13%</u></b>
Allocated To Departments	0	(1,241,438)	(644,840)	(467,947)	(455,286)	12,662	3%
Allocated From Departments	10,679	907,148	254,703	207,419	195,850	(11,569)	(6%)
<b>Net Cost</b>	<b><u>\$342,498</u></b>	<b><u>\$106,799</u></b>	<b><u>\$168,562</u></b>	<b><u>\$131,985</u></b>	<b><u>\$81,270</u></b>	<b><u>\$50,716</u></b>	<b><u>38%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
320 - COMMUNITY CENTER FACILITY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$3,300	\$4,320	\$4,320	\$0	\$4,320	(\$4,320)	0%
Miscellaneous	1,683	3,241	3,084	216	3,000	(2,784)	(1291%)
<b>Total Non-Assessment Revenue</b>	<b>4,983</b>	<b>7,561</b>	<b>7,404</b>	<b>216</b>	<b>7,320</b>	<b>(7,104)</b>	<b>(3294%)</b>
<b>Expenses:</b>							
Materials and Supplies	44,661	44,600	29,474	77,050	49,300	(27,750)	(36%)
Cost of Goods Sold	62	0	0	0	0	0	0%
Utilities and Telephone	447,803	482,540	465,701	431,360	461,397	30,037	7%
Equipment Rental	84,055	111,378	114,523	111,000	115,000	4,000	4%
Outside Services	55,333	50,866	50,585	59,100	59,100	0	0%
Repairs and Maintenance	169,380	262,892	247,156	232,548	232,459	(89)	0%
Other Operating Expense	1,146	1,609	6,083	28,700	8,560	(20,140)	(70%)
Interest Expense	47,229	13,732	0	0	0	0	0%
Property and Sales Tax	28	14	28	28	28	0	0%
<b>Total Expenses</b>	<b>849,696</b>	<b>967,632</b>	<b>913,550</b>	<b>939,786</b>	<b>925,844</b>	<b>(13,942)</b>	<b>(1%)</b>
<b>Net Cost (before allocations)</b>	<b>\$844,713</b>	<b>\$960,070</b>	<b>\$906,146</b>	<b>\$939,570</b>	<b>\$918,524</b>	<b>\$21,046</b>	<b>2%</b>
Allocated From Departments	0	24,811	0	0	0	0	0%
<b>Net Cost</b>	<b>\$844,713</b>	<b>\$984,881</b>	<b>\$906,146</b>	<b>\$939,570</b>	<b>\$918,524</b>	<b>\$21,046</b>	<b>2%</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 935 - JANITORIAL

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$202	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	596,604	901,595	661,903	688,459	664,751	(23,708)	(3%)
Expenses Related to Employee Compensation	329,878	551,247	403,239	445,852	384,003	(61,849)	(14%)
Materials and Supplies	60,182	117,369	46,488	64,750	50,600	(14,150)	(22%)
Cost of Goods Sold	1,832	69	44	0	0	0	0%
Equipment Rental	0	0	3,541	0	0	0	0%
Outside Services	6,404	22	0	20,550	480	(20,070)	(98%)
Repairs and Maintenance	0	8,350	415	2,750	1,000	(1,750)	(64%)
Other Operating Expense	7,338	22,772	10,078	14,000	13,000	(1,000)	(7%)
<b>Total Expenses</b>	<b>1,002,238</b>	<b>1,601,423</b>	<b>1,125,707</b>	<b>1,236,362</b>	<b>1,113,834</b>	<b>(122,527)</b>	<b>(10%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,002,238</b>	<b>\$1,601,423</b>	<b>\$1,125,506</b>	<b>\$1,236,362</b>	<b>\$1,113,834</b>	<b>\$122,527</b>	<b>10%</b>
Allocated From Departments	54,543	94,793	170,617	129,798	174,497	44,699	34%
<b>Net Cost</b>	<b>\$1,056,781</b>	<b>\$1,696,216</b>	<b>\$1,296,123</b>	<b>\$1,366,160</b>	<b>\$1,288,331</b>	<b>\$77,828</b>	<b>6%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 936 - STREETS & SIDEWALKS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$7,580	\$1,917	\$6,299	\$22,261	\$8,201	\$14,060	63%
Miscellaneous	0	0	563	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>7,580</b>	<b>1,917</b>	<b>6,863</b>	<b>22,261</b>	<b>8,201</b>	<b>14,060</b>	<b>63%</b>
<b>Expenses:</b>							
Employee Compensation	723,811	705,847	792,524	798,006	803,972	5,966	1%
Expenses Related to Employee Compensation	326,517	352,456	398,092	412,172	371,481	(40,691)	(10%)
Materials and Supplies	191,480	242,228	254,365	202,165	250,350	48,185	24%
Cost of Goods Sold	454	49	27	500	500	0	0%
Professional Fees	32,058	14,040	0	15,000	0	(15,000)	(100%)
Equipment Rental	5,806	5,245	333	10,000	0	(10,000)	(100%)
Outside Services	15,944	1,117	66,999	163,000	369,513	206,513	127%
Repairs and Maintenance	2,286	0	596	2,500	2,500	0	0%
Other Operating Expense	5,300	16,952	9,973	12,900	13,500	600	5%
Property and Sales Tax	0	0	73	0	0	0	0%
<b>Total Expenses</b>	<b>1,303,656</b>	<b>1,337,935</b>	<b>1,522,981</b>	<b>1,616,243</b>	<b>1,811,816</b>	<b>195,573</b>	<b>12%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,296,076</b>	<b>\$1,336,018</b>	<b>\$1,516,119</b>	<b>\$1,593,982</b>	<b>\$1,803,615</b>	<b>(\$209,633)</b>	<b>(13%)</b>
Allocated From Departments	165,991	155,593	117,365	106,943	218,246	111,303	104%
<b>Net Cost</b>	<b>\$1,462,067</b>	<b>\$1,491,611</b>	<b>\$1,633,484</b>	<b>\$1,700,925</b>	<b>\$2,021,861</b>	<b>(\$320,936)</b>	<b>(19%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 940 - SERVICE CENTER FAC

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Materials and Supplies	\$9,655	\$4,963	\$402	\$0	\$0	\$0	0%
Cost of Goods Sold	435	0	0	0	0	0	0%
Utilities and Telephone	228,691	195,440	206,773	271,040	212,703	(58,337)	(22%)
Equipment Rental	170	976	825	0	0	0	0%
Outside Services	762	660	2,499	0	0	0	0%
Property and Sales Tax	51	25	51	0	0	0	0%
<b>Total Expenses</b>	<b>239,764</b>	<b>202,064</b>	<b>210,550</b>	<b>271,040</b>	<b>212,703</b>	<b>(58,337)</b>	<b>(22%)</b>
<b>Net Cost (before allocations)</b>	<b>239,764</b>	<b>202,064</b>	<b>210,550</b>	<b>271,040</b>	<b>212,703</b>	<b>58,337</b>	<b>22%</b>
Allocated To Departments	(8,181)	(7,339)	(2,818)	(2,461)	(2,408)	53	2%
Allocated From Departments	0	43,419	0	0	0	0	0%
<b>Net Cost</b>	<b>231,584</b>	<b>238,144</b>	<b>207,731</b>	<b>268,579</b>	<b>210,295</b>	<b>58,284</b>	<b>22%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 945 - GRF JANITORIAL SVCS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$73	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>73</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	649,086	405,418	724,862	734,027	739,036	5,009	1%
Expenses Related to Employee Compensation	359,008	221,115	437,293	464,487	426,469	(38,019)	(8%)
Materials and Supplies	115,108	69,697	133,457	105,000	140,000	35,000	33%
Cost of Goods Sold	0	100	328	0	0	0	0%
Outside Services	0	0	4,227	6,000	6,000	0	0%
Repairs and Maintenance	0	3,570	17,887	1,000	1,000	0	0%
Other Operating Expense	7,594	897	10,705	10,000	11,000	1,000	10%
<b>Total Expenses</b>	<b>1,130,796</b>	<b>700,797</b>	<b>1,328,759</b>	<b>1,320,515</b>	<b>1,323,505</b>	<b>2,990</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,130,796</b>	<b>\$700,797</b>	<b>\$1,328,686</b>	<b>\$1,320,515</b>	<b>\$1,323,505</b>	<b>(\$2,990)</b>	<b>0%</b>
Allocated From Departments	70,892	77,533	145,792	107,440	151,075	43,635	41%
<b>Net Cost</b>	<b>\$1,201,688</b>	<b>\$778,331</b>	<b>\$1,474,478</b>	<b>\$1,427,955</b>	<b>\$1,474,580</b>	<b>(\$46,625)</b>	<b>(3%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**960 - FLEET MAINTENANCE**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$148	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	895,994	700,624	709,345	735,077	718,560	(16,517)	(2%)
Expenses Related to Employee Compensation	338,438	289,798	311,591	325,267	279,700	(45,567)	(14%)
Materials and Supplies	294,035	293,973	266,723	296,000	296,000	0	0%
Cost of Goods Sold	0	5,289	28	0	0	0	0%
Utilities and Telephone	(45)	243	0	0	0	0	0%
Fuel and Oil	443,229	436,786	510,572	440,000	521,600	81,600	19%
Legal Fees	2	0	0	0	0	0	0%
Equipment Rental	5,203	6,513	19,454	15,800	15,000	(800)	(5%)
Outside Services	79,101	144,069	220,661	70,070	202,500	132,430	189%
Repairs and Maintenance	22,366	31,329	11,997	24,000	16,000	(8,000)	(33%)
Other Operating Expense	24,828	15,172	32,956	36,000	42,500	6,500	18%
Property and Sales Tax	71,102	88,535	73,099	70,000	80,000	10,000	14%
Insurance	24,989	7,977	0	0	0	0	0%
<b>Total Expenses</b>	<b>2,199,242</b>	<b>2,020,307</b>	<b>2,156,423</b>	<b>2,012,214</b>	<b>2,171,860</b>	<b>159,646</b>	<b>8%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,199,242</b>	<b>\$2,020,307</b>	<b>\$2,156,275</b>	<b>\$2,012,214</b>	<b>\$2,171,860</b>	<b>(\$159,646)</b>	<b>(8%)</b>
Allocated To Departments	(2,067,569)	(1,868,141)	(2,112,140)	(1,908,012)	(2,055,487)	(147,476)	(8%)
<b>Net Cost</b>	<b>\$131,673</b>	<b>\$152,166</b>	<b>\$44,136</b>	<b>\$104,202</b>	<b>\$116,372</b>	<b>(\$12,170)</b>	<b>(12%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
970 - TRANSPORTATION

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$2,665	\$0	(\$304)	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>2,665</b>	<b>0</b>	<b>(304)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	1,180,613	1,025,211	1,045,479	795,130	911,786	116,656	15%
Expenses Related to Employee Compensation	275,656	227,491	270,420	255,927	253,768	(2,159)	(1%)
Materials and Supplies	9,023	22,113	10,336	18,100	15,100	(3,000)	(17%)
Cost of Goods Sold	132	0	0	0	0	0	0%
Community Events	0	(4,590)	0	0	0	0	0%
Equipment Rental	5,774	773	0	2,200	3,300	1,100	50%
Outside Services	5,707	19,201	41,266	0	29,536	29,536	0%
Repairs and Maintenance	0	0	0	1,500	2,000	500	33%
Other Operating Expense	20,444	17,550	20,407	26,500	23,600	(2,900)	(11%)
(Gain)/Loss on sale or trade warehouse	0	0	141,295	0	0	0	0%
<b>Total Expenses</b>	<b>1,497,348</b>	<b>1,307,749</b>	<b>1,529,202</b>	<b>1,099,357</b>	<b>1,239,089</b>	<b>139,733</b>	<b>13%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,494,683</b>	<b>\$1,307,749</b>	<b>\$1,529,506</b>	<b>\$1,099,357</b>	<b>\$1,239,089</b>	<b>(\$139,733)</b>	<b>(13%)</b>
Allocated From Departments	733,923	779,787	1,090,487	919,922	696,728	(223,194)	(24%)
<b>Net Cost</b>	<b>\$2,228,606</b>	<b>\$2,087,537</b>	<b>\$2,619,993</b>	<b>\$2,019,279</b>	<b>\$1,935,817</b>	<b>\$83,462</b>	<b>4%</b>

## DEPARTMENT OF LANDSCAPE SERVICES

Department Head: Kurt Wiemann



Laguna Woods Village®

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The Department of Landscape Services is a function that falls under the General Services Director and provides the following major functions:

Landscape Administration – Responsible for managing, organizing, planning, and coordinating all landscape operations. Investigate and implement new methods and practices. Provide advice and information to all corporations and Staff regarding landscape maintenance, drainage, recycling, composting, nursery operations, tree maintenance, pest control, irrigation design, and modification and other horticultural practices.

Nursery, Composting – The Nursery supports landscape maintenance operations including the purchase and production of annual color, trees, and plantings. The composting operation produces valuable compost material that is utilized throughout the Community for a variety of applications such a shrub bed mulch and soil amendment.

GRF & Grounds Maintenance – Responsible for all routine landscape and maintenance of GRF and Mutual grounds, including the following services: mowing, edging, pruning, fertilizing, planting, aerating, trimming, weeding, lawn renovation, wood splitting, mulch application, snail abatement, horse trail maintenance, wood chip distribution, and relandscaping.

Irrigation – This function is responsible for scheduling, installing, inspecting, maintaining and repairing all components of irrigation systems. Further, this area is responsible for the programming of the centralized irrigation system.

Equipment Repair – Responsible for scheduling, inspecting, and repairing landscape maintenance equipment. This function also provides prototype design and fabrication when needed.

Pest Control – Responsible for inspecting, diagnosing, and identifying turf, tree, and ornamental pests and diseases; scheduling and applying herbicides, insecticides, miticides, bactericides, and growth retardants; and setting traps and bait for rodents and other horticultural pests. This department also responds to reports of Africanized Honey Bee (AHB) incidents to eliminate swarms and remove the hive.

Tree Maintenance – Responsible for tree inspection, diagnosis, structural and maintenance pruning, and removal. The department is also responsible for stump grinding/removal. Additionally, the department is responsible for maintaining the tree inventory database using ArborPro.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF LANDSCAPE SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$1,607	\$0	\$3,789	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	35,318	8,019	113,142	76,685	54,040	22,645	30%
Miscellaneous	0	0	357	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>36,925</b>	<b>8,019</b>	<b>117,288</b>	<b>76,685</b>	<b>54,040</b>	<b>22,645</b>	<b>30%</b>
<b>Expenses:</b>							
Employee Compensation	5,957,595	6,158,031	6,248,667	6,505,937	6,814,833	308,895	5%
Expenses Related to Employee Compensation	2,887,167	2,958,743	3,296,554	3,438,201	3,296,828	(141,373)	(4%)
Materials and Supplies	526,906	613,809	544,833	626,251	807,916	181,665	29%
Cost of Goods Sold	(261)	32	9	5	10	5	100%
Utilities and Telephone	1,238	9,437	36,276	6,670	11,740	5,070	76%
Professional Fees	0	12,585	0	0	20,000	20,000	0%
Outside Services	72,004	84,655	298,456	1,469,228	1,627,493	158,265	11%
Repairs and Maintenance	20,931	5,562	4,802	2,724	2,101	(623)	(23%)
Other Operating Expense	66,612	78,241	82,425	94,416	109,267	14,851	16%
Property and Sales Tax	230	115	230	0	86	86	0%
Mutual General Operating	(123,357)	(123,357)	(123,357)	0	0	0	0%
<b>Total Expenses</b>	<b>9,409,065</b>	<b>9,797,853</b>	<b>10,388,895</b>	<b>12,143,432</b>	<b>12,690,274</b>	<b>546,841</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$9,372,140</b>	<b>\$9,789,834</b>	<b>\$10,271,607</b>	<b>\$12,066,747</b>	<b>\$12,636,233</b>	<b>(\$569,486)</b>	<b>(5%)</b>
Allocated To Departments	(501,282)	(1,084,575)	(587,978)	(845,415)	(904,469)	(59,055)	(7%)
Allocated From Departments	1,157,005	1,690,076	1,559,073	1,697,501	1,753,514	56,013	3%
<b>Net Cost</b>	<b>\$10,027,863</b>	<b>\$10,395,334</b>	<b>\$11,242,702</b>	<b>\$12,918,833</b>	<b>\$13,485,277</b>	<b>(\$566,444)</b>	<b>(4%)</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
500 - LANDSCAPE ADMIN

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$380,442	\$381,410	\$449,852	\$656,999	\$755,740	\$98,741	15%
Expenses Related to Employee Compensation	98,660	90,372	111,878	173,682	204,758	31,076	18%
Materials and Supplies	8,319	3,505	12,498	0	18,600	18,600	0%
Professional Fees	0	0	0	0	20,000	20,000	0%
Outside Services	15,643	16,251	15,885	0	16,500	16,500	0%
Repairs and Maintenance	99	0	0	0	1	1	0%
Other Operating Expense	1,196	428	1,017	0	12,660	12,660	0%
Property and Sales Tax	230	115	230	0	86	86	0%
Mutual General Operating	(84,656)	(7,254)	(7,254)	0	0	0	0%
<b>Total Expenses</b>	<b>419,933</b>	<b>484,827</b>	<b>584,105</b>	<b>830,681</b>	<b>1,028,345</b>	<b>197,665</b>	<b>24%</b>
<b>Net Cost (before allocations)</b>	<b>419,933</b>	<b>484,827</b>	<b>584,105</b>	<b>830,681</b>	<b>1,028,345</b>	<b>(\$197,665)</b>	<b>(24%)</b>
Allocated To Departments	(501,282)	(1,084,575)	(587,978)	(845,415)	(904,469)	(59,055)	(7%)
Allocated From Departments	215,127	882,927	398,500	342,203	245,905	(96,298)	(28%)
<b>Net Cost</b>	<b>133,778</b>	<b>283,178</b>	<b>394,628</b>	<b>327,469</b>	<b>369,781</b>	<b>(\$42,312)</b>	<b>(13%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
511 - NURSERY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$1,607	\$0	\$3,789	\$0	\$0	\$0	0%
Miscellaneous	0	0	104	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,607</u></b>	<b><u>0</u></b>	<b><u>3,893</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	141,462	188,618	183,637	188,815	191,024	2,210	1%
Expenses Related to Employee Compensation	82,418	86,140	94,960	92,465	85,600	(6,865)	(7%)
Materials and Supplies	36,982	40,567	22,456	44,271	37,100	(7,171)	(16%)
Utilities and Telephone	1,238	314	0	0	0	0	0%
Outside Services	2,231	2,916	3,460	3,400	3,675	275	8%
Other Operating Expense	1,967	2,639	2,386	3,100	2,775	(325)	(10%)
Mutual General Operating	(4,482)	(13,447)	(13,447)	0	0	0	0%
<b>Total Expenses</b>	<b><u>261,816</u></b>	<b><u>307,747</u></b>	<b><u>293,452</u></b>	<b><u>332,051</u></b>	<b><u>320,174</u></b>	<b><u>(11,877)</u></b>	<b><u>(4%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$260,209</u></b>	<b><u>\$307,747</u></b>	<b><u>\$289,559</u></b>	<b><u>\$332,051</u></b>	<b><u>\$320,174</u></b>	<b><u>\$11,877</u></b>	<b><u>4%</u></b>
Allocated From Departments	25,127	19,180	19,552	25,866	27,086	1,220	5%
<b>Net Cost</b>	<b><u>\$285,336</u></b>	<b><u>\$326,927</u></b>	<b><u>\$309,111</u></b>	<b><u>\$357,917</u></b>	<b><u>\$347,260</u></b>	<b><u>\$10,657</u></b>	<b><u>3%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
512 - COMPOSTING

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$47,842	\$48,217	\$47,980	\$50,990	\$52,504	\$1,514	3%
Expenses Related to Employee Compensation	21,337	22,259	25,390	25,715	23,169	(2,546)	(10%)
Materials and Supplies	37	243	633	592	2,250	1,658	280%
Utilities and Telephone	0	0	0	0	5,000	5,000	0%
Outside Services	2,737	2,552	33,546	3,089	1,950	(1,139)	(37%)
Other Operating Expense	444	1,008	566	645	1,175	530	82%
Mutual General Operating	(413)	(1,239)	(1,239)	0	0	0	0%
<b>Total Expenses</b>	<b><u>71,984</u></b>	<b><u>73,041</u></b>	<b><u>106,877</u></b>	<b><u>81,031</u></b>	<b><u>86,048</u></b>	<b><u>5,017</u></b>	<b><u>6%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$71,984</u></b>	<b><u>\$73,041</u></b>	<b><u>\$106,877</u></b>	<b><u>\$81,031</u></b>	<b><u>\$86,048</u></b>	<b><u>(\$5,017)</u></b>	<b><u>(6%)</u></b>
Allocated From Departments	68,726	54,617	71,487	72,741	62,091	(10,650)	(15%)
<b>Net Cost</b>	<b><u>\$140,710</u></b>	<b><u>\$127,658</u></b>	<b><u>\$178,364</u></b>	<b><u>\$153,772</u></b>	<b><u>\$148,139</u></b>	<b><u>\$5,633</u></b>	<b><u>4%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
520 - GRF GROUNDS

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$1,469	\$0	\$290,374	\$253,742	\$298,107	\$44,365	17%
Expenses Related to Employee Compensation	(78)	0	143,142	160,572	171,229	10,657	7%
Materials and Supplies	0	0	4,330	7,570	10,256	2,686	35%
Outside Services	0	0	11,473	19,558	17,429	(2,129)	(11%)
Other Operating Expense	(127)	0	0	5,160	3,900	(1,260)	(24%)
<b>Total Expenses</b>	<b><u>1,264</u></b>	<b><u>0</u></b>	<b><u>449,318</u></b>	<b><u>446,603</u></b>	<b><u>500,921</u></b>	<b><u>54,318</u></b>	<b><u>12%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,264</u></b>	<b><u>\$0</u></b>	<b><u>\$449,318</u></b>	<b><u>\$446,603</u></b>	<b><u>\$500,921</u></b>	<b><u>(\$54,318)</u></b>	<b><u>(12%)</u></b>
Allocated From Departments	0	0	0	0	54,713	54,713	0%
<b>Net Cost</b>	<b><u>\$1,264</u></b>	<b><u>\$0</u></b>	<b><u>\$449,318</u></b>	<b><u>\$446,603</u></b>	<b><u>\$555,635</u></b>	<b><u>(\$109,032)</u></b>	<b><u>(24%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
530 - GROUNDS MAINTENANCE

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$23,973	\$3,066	\$13,778	\$41,463	\$10,322	\$31,141	75%
Miscellaneous	0	0	234	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>23,973</b>	<b>3,066</b>	<b>14,012</b>	<b>41,463</b>	<b>10,322</b>	<b>31,141</b>	<b>75%</b>
<b>Expenses:</b>							
Employee Compensation	3,216,437	3,183,244	2,976,698	2,965,467	3,097,291	131,824	4%
Expenses Related to Employee Compensation	1,740,733	1,791,109	1,862,813	1,861,346	1,784,883	(76,463)	(4%)
Materials and Supplies	145,075	138,162	113,259	173,117	242,472	69,355	40%
Cost of Goods Sold	(741)	6	0	0	0	0	0%
Professional Fees	0	12,585	0	0	0	0	0%
Outside Services	26,441	36,001	179,855	1,387,841	1,254,057	(133,784)	(10%)
Repairs and Maintenance	2,323	1,759	559	450	0	(450)	(100%)
Other Operating Expense	33,567	43,051	47,360	50,350	51,562	1,212	2%
Mutual General Operating	(26,239)	(78,717)	(78,717)	0	0	0	0%
<b>Total Expenses</b>	<b>5,137,595</b>	<b>5,127,200</b>	<b>5,101,826</b>	<b>6,438,571</b>	<b>6,430,265</b>	<b>(8,306)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,113,622</b>	<b>\$5,124,134</b>	<b>\$5,087,814</b>	<b>\$6,397,108</b>	<b>\$6,419,944</b>	<b>(\$22,835)</b>	<b>0%</b>
Allocated From Departments	472,382	373,049	631,116	742,244	801,459	59,215	8%
<b>Net Cost</b>	<b>\$5,586,005</b>	<b>\$5,497,184</b>	<b>\$5,718,930</b>	<b>\$7,139,352</b>	<b>\$7,221,403</b>	<b>(\$82,051)</b>	<b>(1%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
540 - IRRIGATION

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$9,699	\$4,421	\$84,957	\$26,282	\$30,160	(\$3,878)	(15%)
Miscellaneous	0	0	19	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>9,699</b>	<b>4,421</b>	<b>84,976</b>	<b>26,282</b>	<b>30,160</b>	<b>(3,878)</b>	<b>(15%)</b>
<b>Expenses:</b>							
Employee Compensation	911,650	1,019,944	962,605	955,290	979,301	24,011	3%
Expenses Related to Employee Compensation	403,615	420,881	447,349	445,366	412,266	(33,100)	(7%)
Materials and Supplies	221,316	275,253	244,586	235,984	278,643	42,659	18%
Cost of Goods Sold	476	26	9	0	0	0	0%
Utilities and Telephone	0	5,525	6,436	6,670	6,740	70	1%
Outside Services	19,823	11,024	14,820	17,451	19,500	2,049	12%
Repairs and Maintenance	926	3,513	2,771	2,149	2,000	(149)	(7%)
Other Operating Expense	11,674	11,415	12,003	12,497	14,750	2,253	18%
Mutual General Operating	(4,406)	(13,217)	(13,217)	0	0	0	0%
<b>Total Expenses</b>	<b>1,565,075</b>	<b>1,734,364</b>	<b>1,677,362</b>	<b>1,675,408</b>	<b>1,713,200</b>	<b>37,792</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,555,376</b>	<b>\$1,729,943</b>	<b>\$1,592,387</b>	<b>\$1,649,125</b>	<b>\$1,683,040</b>	<b>(\$33,914)</b>	<b>(2%)</b>
Allocated From Departments	158,093	152,358	241,224	289,473	305,132	15,659	5%
<b>Net Cost</b>	<b>\$1,713,469</b>	<b>\$1,882,301</b>	<b>\$1,833,611</b>	<b>\$1,938,599</b>	<b>\$1,988,172</b>	<b>(\$49,573)</b>	<b>(3%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
550 - SMALL EQUIPMENT REPAIR

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$169,036	\$191,413	\$198,057	\$201,159	\$202,676	\$1,517	1%
Expenses Related to Employee Compensation	69,405	87,829	97,886	102,901	93,271	(9,629)	(9%)
Materials and Supplies	78,776	90,687	94,111	104,875	115,115	10,240	10%
Cost of Goods Sold	3	0	0	5	10	5	100%
Outside Services	482	803	1,359	780	800	20	3%
Repairs and Maintenance	17,583	0	1,472	0	100	100	0%
Other Operating Expense	3,211	3,042	3,195	3,779	2,814	(965)	(26%)
Mutual General Operating	(1,683)	(5,050)	(5,050)	0	0	0	0%
<b>Total Expenses</b>	<b>336,812</b>	<b>368,724</b>	<b>391,029</b>	<b>413,499</b>	<b>414,786</b>	<b>1,287</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>336,812</b>	<b>368,724</b>	<b>391,029</b>	<b>413,499</b>	<b>414,786</b>	<b>(\$1,287)</b>	<b>0%</b>
Allocated From Departments	25,827	26,571	27,653	36,203	33,878	(2,325)	(6%)
<b>Net Cost</b>	<b>362,639</b>	<b>395,295</b>	<b>418,682</b>	<b>449,702</b>	<b>448,664</b>	<b>\$1,038</b>	<b>0%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
560 - PEST CONTROL

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$273,087	\$288,688	\$280,544	\$299,543	\$298,897	(\$646)	0%
Expenses Related to Employee Compensation	111,544	117,349	127,256	134,681	122,740	(11,941)	(9%)
Materials and Supplies	28,050	57,105	44,073	49,891	88,430	38,539	77%
Outside Services	1,295	3,360	1,165	4,200	4,200	0	0%
Repairs and Maintenance	0	290	0	125	0	(125)	(100%)
Other Operating Expense	4,396	5,468	6,119	6,906	6,953	47	1%
Mutual General Operating	(1,478)	(4,433)	(4,433)	0	0	0	0%
<b>Total Expenses</b>	<b><u>416,894</u></b>	<b><u>467,827</u></b>	<b><u>454,724</u></b>	<b><u>495,346</u></b>	<b><u>521,220</u></b>	<b><u>25,874</u></b>	<b><u>5%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$416,894</u></b>	<b><u>\$467,827</u></b>	<b><u>\$454,724</u></b>	<b><u>\$495,346</u></b>	<b><u>\$521,220</u></b>	<b><u>(\$25,874)</u></b>	<b><u>(5%)</u></b>
Allocated From Departments	40,083	32,200	41,092	50,460	57,766	7,306	14%
<b>Net Cost</b>	<b><u>\$456,977</u></b>	<b><u>\$500,027</u></b>	<b><u>\$495,816</u></b>	<b><u>\$545,806</u></b>	<b><u>\$578,986</u></b>	<b><u>(\$33,180)</u></b>	<b><u>(6%)</u></b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**570 - TREE MAINTENANCE**

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$1,646	\$533	\$14,407	\$8,940	\$13,559	(\$4,618)	(52%)
<b>Total Non-Assessment Revenue</b>	<b><u>1,646</u></b>	<b><u>533</u></b>	<b><u>14,407</u></b>	<b><u>8,940</u></b>	<b><u>13,559</u></b>	<b><u>(4,618)</u></b>	<b><u>(52%)</u></b>
<b>Expenses:</b>							
Employee Compensation	816,172	856,496	858,921	933,933	939,292	5,359	1%
Expenses Related to Employee Compensation	359,534	342,804	385,880	441,473	398,911	(42,562)	(10%)
Materials and Supplies	8,351	8,285	8,889	9,949	15,050	5,101	51%
Utilities and Telephone	0	3,598	29,840	0	0	0	0%
Outside Services	3,352	11,749	36,893	32,909	309,382	276,473	840%
Other Operating Expense	10,283	11,190	9,780	11,979	12,678	699	6%
<b>Total Expenses</b>	<b><u>1,197,692</u></b>	<b><u>1,234,123</u></b>	<b><u>1,330,202</u></b>	<b><u>1,430,242</u></b>	<b><u>1,675,313</u></b>	<b><u>245,071</u></b>	<b><u>17%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,196,046</u></b>	<b><u>\$1,233,590</u></b>	<b><u>\$1,315,795</u></b>	<b><u>\$1,421,301</u></b>	<b><u>\$1,661,754</u></b>	<b><u>(\$240,453)</u></b>	<b><u>(17%)</u></b>
Allocated From Departments	151,639	149,173	128,448	138,311	165,483	27,172	20%
<b>Net Cost</b>	<b><u>\$1,347,685</u></b>	<b><u>\$1,382,763</u></b>	<b><u>\$1,444,244</u></b>	<b><u>\$1,559,613</u></b>	<b><u>\$1,827,237</u></b>	<b><u>(\$267,624)</u></b>	<b><u>(17%)</u></b>



## DEPARTMENT OF BROADBAND SERVICES

Department Head: Chuck Holland



Laguna Woods Village®

The Department of Broadband Services is a function that falls under the IT Director and provides operation and maintenance of all related broadband activities including:

TV Operations – Coordinate and direct the maintenance and operation of the GRF Cable Television System. Determine channel placement and lineup for all analog, digital and high definition content. Provide subscription-based premium movie channel offerings. Conduct routine maintenance and repairs to the Community's cable television plant, as well as within individual manors. Provide a customer service contact for the Community to handle repairs, outages, questions on service, etc. Coordinate and maintain the provision of advanced digital services; including high-speed Internet, digital television, and program tiering. Support the ad insertion operation by maintaining the associated head end equipment necessary to provide this service. Provide enhanced digital services to the community including standard definition and high definition digital channels, pay-per-view, digital video recording, interactive program guide, and digital music services.

TV Studio – Coordinate and direct all TV6 programming content, determine programming schedules and oversee all revenue-generating advertising including local TV6 content and network ad insertion on applicable cable system channels. Record, broadcast, and archive GRF, United and Third board meetings. Provide coverage of special clubhouse meetings and important Community events. Produce, edit, and package custom audiovisual content. Provide tape, disk, or other storage media duplication services. Produce, record, broadcast, and archive the City of Laguna Woods council meetings. Provide re-broadcasting services.

Media Services – Oversee the operation and sales of cable network advertising on the Laguna Woods Village cable system. Provide a marketing strategy to promote Laguna Woods Village as a viable advertising medium to outside businesses, coordinate and solicit businesses to advertise on the Laguna Woods Village cable system, and develop and promote sales packages. Determine and schedule commercial advertising to be broadcast on the cable networks. Oversee all revenue generating advertising in short and long format. Develop the continued growth and success of the cable ad sales program.

High-Speed Internet – Oversee the delivery of high-speed data service to the residents of Laguna Woods Village and elsewhere within the City of Laguna Woods. Provide installation of high-speed data lines to manors within the Community, and maintenance of the broadband network and head-end facility. Coordinate installation and service activities with a contracted Internet service provider and promote the Internet service within the Community.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF BROADBAND SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$24,481	\$16,710	\$30,055	\$25,000	\$31,300	(\$6,300)	(25%)
Clubhouse Rentals and Event Fees	0	0	988	0	0	0	0%
Broadband Services	4,349,389	4,381,905	4,907,814	4,790,000	5,118,670	(328,670)	(7%)
Miscellaneous	5,128	5,872	6,004	10,000	5,800	4,200	42%
<b>Total Non-Assessment Revenue</b>	<b>4,378,998</b>	<b>4,404,487</b>	<b>4,944,861</b>	<b>4,825,000</b>	<b>5,155,770</b>	<b>(330,770)</b>	<b>(7%)</b>
<b>Expenses:</b>							
Employee Compensation	1,555,938	1,294,316	1,296,961	1,475,339	1,534,699	59,360	4%
Expenses Related to Employee Compensation	438,497	323,479	329,321	366,683	377,367	10,685	3%
Materials and Supplies	67,666	52,469	39,715	48,590	47,665	(925)	(2%)
Cost of Goods Sold	108	0	0	0	0	0	0%
Utilities and Telephone	132,883	132,951	132,313	130,500	124,400	(6,100)	(5%)
Legal Fees	2,377	456	0	2,500	2,500	0	0%
Professional Fees	150	0	0	0	0	0	0%
Equipment Rental	(10,426)	12,848	0	0	0	0	0%
Outside Services	301,837	341,837	437,766	583,400	745,306	161,906	28%
Repairs and Maintenance	61,156	23,115	55,964	44,756	35,232	(9,524)	(21%)
Other Operating Expense	19,584	14,007	13,159	19,625	21,293	1,668	8%
Property and Sales Tax	1,655	1,400	2,375	200	200	0	0%
Cable Programming/Copyright/Franchise	4,440,627	4,774,420	5,084,489	4,922,500	3,858,648	(1,063,852)	(22%)
Uncollectible Accounts	16,397	20,933	17,360	25,250	15,250	(10,000)	(40%)
<b>Total Expenses</b>	<b>7,028,450</b>	<b>6,992,228</b>	<b>7,409,422</b>	<b>7,619,342</b>	<b>6,762,560</b>	<b>(856,782)</b>	<b>(11%)</b>
<b>Net Cost (before allocations)</b>	<b>\$2,649,452</b>	<b>\$2,587,742</b>	<b>\$2,464,561</b>	<b>\$2,794,342</b>	<b>\$1,606,790</b>	<b>\$1,187,552</b>	<b>42%</b>
Allocated To Departments	(299,806)	(318,669)	(125,124)	(156,220)	(161,883)	(5,662)	(4%)
Allocated From Departments	385,301	424,866	282,082	314,967	228,334	(86,633)	(28%)
<b>Net Cost</b>	<b>\$2,734,946</b>	<b>\$2,693,939</b>	<b>\$2,621,519</b>	<b>\$2,953,088</b>	<b>\$1,673,242</b>	<b>\$1,279,847</b>	<b>43%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
010 - BROADBAND ADMIN

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$215,839	\$113,466	\$97,410	\$129,654	\$133,711	\$4,056	3%
Expenses Related to Employee Compensation	43,122	17,112	18,530	26,566	27,172	606	2%
Materials and Supplies	1,116	318	149	0	0	0	0%
Repairs and Maintenance	21,473	0	0	0	0	0	0%
Other Operating Expense	2,593	935	29	0	1,000	1,000	0%
Property and Sales Tax	37	19	37	0	0	0	0%
<b>Total Expenses</b>	<b><u>284,180</u></b>	<b><u>131,850</u></b>	<b><u>116,156</u></b>	<b><u>156,220</u></b>	<b><u>161,883</u></b>	<b><u>5,662</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$284,180</u></b>	<b><u>\$131,850</u></b>	<b><u>\$116,156</u></b>	<b><u>\$156,220</u></b>	<b><u>\$161,883</u></b>	<b><u>(\$5,662)</u></b>	<b><u>(4%)</u></b>
Allocated To Departments	(299,806)	(318,669)	(125,124)	(156,220)	(161,883)	(5,662)	(4%)
Allocated From Departments	36,137	209,686	134,218	137,920	43,149	(94,771)	(69%)
<b>Net Cost</b>	<b><u>\$20,511</u></b>	<b><u>\$22,866</u></b>	<b><u>\$125,249</u></b>	<b><u>\$137,920</u></b>	<b><u>\$43,149</u></b>	<b><u>\$94,771</u></b>	<b><u>69%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
020 - TV OPERATIONS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$24,481	\$16,710	\$30,055	\$25,000	\$31,300	(\$6,300)	(25%)
Clubhouse Rentals and Event Fees	0	0	988	0	0	0	0%
Broadband Services	2,074,117	2,129,626	2,256,921	2,400,000	2,424,670	(24,670)	(1%)
Miscellaneous	5,128	5,872	6,004	10,000	5,800	4,200	42%
<b>Total Non-Assessment Revenue</b>	<b><u>2,103,727</u></b>	<b><u>2,152,208</u></b>	<b><u>2,293,967</u></b>	<b><u>2,435,000</u></b>	<b><u>2,461,770</u></b>	<b><u>(26,770)</u></b>	<b><u>(1%)</u></b>
<b>Expenses:</b>							
Employee Compensation	656,821	600,240	562,722	617,538	659,350	41,812	7%
Expenses Related to Employee Compensation	207,173	155,339	151,661	174,045	185,492	11,447	7%
Materials and Supplies	68,335	41,640	30,209	34,990	35,065	75	0%
Cost of Goods Sold	108	0	0	0	0	0	0%
Utilities and Telephone	132,883	132,951	132,313	130,500	124,400	(6,100)	(5%)
Legal Fees	2,377	456	0	2,500	2,500	0	0%
Equipment Rental	(10,426)	12,848	0	0	0	0	0%
Outside Services	218,932	247,398	337,226	470,000	628,856	158,856	34%
Repairs and Maintenance	37,988	22,913	53,845	43,506	33,632	(9,874)	(23%)
Other Operating Expense	1,906	3,721	3,562	5,300	9,468	4,168	79%
Property and Sales Tax	1,458	1,202	2,162	0	0	0	0%
Cable Programming/Copyright/Franchise	4,404,340	4,732,686	5,036,191	4,880,000	3,798,648	(1,081,352)	(22%)
Uncollectible Accounts	13,722	7,253	11,950	15,000	10,000	(5,000)	(33%)
<b>Total Expenses</b>	<b><u>5,735,618</u></b>	<b><u>5,958,643</u></b>	<b><u>6,321,839</u></b>	<b><u>6,373,378</u></b>	<b><u>5,487,411</u></b>	<b><u>(885,967)</u></b>	<b><u>(14%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$3,631,892</u></b>	<b><u>\$3,806,435</u></b>	<b><u>\$4,027,872</u></b>	<b><u>\$3,938,378</u></b>	<b><u>\$3,025,641</u></b>	<b><u>\$912,737</u></b>	<b><u>23%</u></b>
Allocated From Departments	192,234	151,027	84,658	98,356	103,829	5,473	6%
<b>Net Cost</b>	<b><u>\$3,824,126</u></b>	<b><u>\$3,957,462</u></b>	<b><u>\$4,112,531</u></b>	<b><u>\$4,036,734</u></b>	<b><u>\$3,129,470</u></b>	<b><u>\$907,264</u></b>	<b><u>22%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
030 - TV STUDIO

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$130,302	\$106,489	\$107,382	\$119,000	\$109,000	\$10,000	8%
<b>Total Non-Assessment Revenue</b>	<b>130,302</b>	<b>106,489</b>	<b>107,382</b>	<b>119,000</b>	<b>109,000</b>	<b>10,000</b>	<b>8%</b>
<b>Expenses:</b>							
Employee Compensation	420,706	403,328	392,061	488,973	493,916	4,943	1%
Expenses Related to Employee Compensation	107,184	114,422	118,800	111,212	109,680	(1,532)	(1%)
Materials and Supplies	(4,971)	8,205	6,376	11,150	9,950	(1,200)	(11%)
Outside Services	62,412	77,982	85,423	94,000	97,800	3,800	4%
Repairs and Maintenance	1,343	10	1,740	750	750	0	0%
Other Operating Expense	215	2,165	2,217	2,975	725	(2,250)	(76%)
Property and Sales Tax	160	180	176	200	200	0	0%
Cable Programming/Copyright/Franchise	6,682	5,129	5,486	6,500	6,000	(500)	(8%)
Uncollectible Accounts	0	0	0	250	250	0	0%
<b>Total Expenses</b>	<b>593,731</b>	<b>611,421</b>	<b>612,279</b>	<b>716,009</b>	<b>719,271</b>	<b>3,261</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$463,429</b>	<b>\$504,932</b>	<b>\$504,897</b>	<b>\$597,009</b>	<b>\$610,271</b>	<b>(\$13,261)</b>	<b>(2%)</b>
Allocated From Departments	49,999	34,173	50,694	63,070	65,169	2,099	3%
<b>Net Cost</b>	<b>\$513,427</b>	<b>\$539,105</b>	<b>\$555,591</b>	<b>\$660,079</b>	<b>\$675,439</b>	<b>(\$15,360)</b>	<b>(2%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
040 - MEDIA SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$772,643	\$666,983	\$985,218	\$650,000	\$985,000	(\$335,000)	(52%)
<b>Total Non-Assessment Revenue</b>	<b>772,643</b>	<b>666,983</b>	<b>985,218</b>	<b>650,000</b>	<b>985,000</b>	<b>(335,000)</b>	<b>(52%)</b>
<b>Expenses:</b>							
Employee Compensation	225,555	166,239	244,768	198,019	204,396	6,378	3%
Expenses Related to Employee Compensation	32,709	30,389	40,331	39,604	40,024	419	1%
Materials and Supplies	3,186	2,305	2,981	2,450	2,650	200	8%
Professional Fees	150	0	0	0	0	0	0%
Outside Services	20,493	16,457	15,117	19,400	18,650	(750)	(4%)
Repairs and Maintenance	353	193	379	500	850	350	70%
Other Operating Expense	14,917	7,187	7,351	11,350	10,100	(1,250)	(11%)
Cable Programming/Copyright/Franchise	36,228	36,605	42,812	36,000	54,000	18,000	50%
Uncollectible Accounts	2,675	13,680	5,410	10,000	5,000	(5,000)	(50%)
<b>Total Expenses</b>	<b>336,266</b>	<b>273,054</b>	<b>359,148</b>	<b>317,323</b>	<b>335,670</b>	<b>18,347</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>(\$436,377)</b>	<b>(\$393,928)</b>	<b>(\$626,070)</b>	<b>(\$332,677)</b>	<b>(\$649,330)</b>	<b>\$316,653</b>	<b>95%</b>
Allocated From Departments	63,799	0	0	0	0	0	0%
<b>Net Cost</b>	<b>(\$372,578)</b>	<b>(\$393,928)</b>	<b>(\$626,070)</b>	<b>(\$332,677)</b>	<b>(\$649,330)</b>	<b>\$316,653</b>	<b>95%</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
050 - HIGH SPEED INTERNET

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$1,372,327	\$1,478,807	\$1,558,294	\$1,621,000	\$1,600,000	\$21,000	1%
<b>Total Non-Assessment Revenue</b>	<b><u>1,372,327</u></b>	<b><u>1,478,807</u></b>	<b><u>1,558,294</u></b>	<b><u>1,621,000</u></b>	<b><u>1,600,000</u></b>	<b><u>21,000</u></b>	<b><u>1%</u></b>
<b>Expenses:</b>							
Employee Compensation	37,017	11,043	0	41,155	43,326	2,171	5%
Expenses Related to Employee Compensation	48,308	6,218	0	15,256	15,000	(256)	(2%)
Other Operating Expense	(47)	0	0	0	0	0	0%
Cable Programming/Copyright/Franchise	(6,623)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>78,655</u></b>	<b><u>17,261</u></b>	<b><u>0</u></b>	<b><u>56,411</u></b>	<b><u>58,326</u></b>	<b><u>1,915</u></b>	<b><u>3%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$1,293,672)</u></b>	<b><u>(\$1,461,546)</u></b>	<b><u>(\$1,558,294)</u></b>	<b><u>(\$1,564,589)</u></b>	<b><u>(\$1,541,674)</u></b>	<b><u>(\$22,915)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	43,131	29,980	12,512	15,622	16,188	566	4%
<b>Net Cost</b>	<b><u>(\$1,250,540)</u></b>	<b><u>(\$1,431,566)</u></b>	<b><u>(\$1,545,781)</u></b>	<b><u>(\$1,548,967)</u></b>	<b><u>(\$1,525,486)</u></b>	<b><u>(\$23,481)</u></b>	<b><u>(2%)</u></b>



## DEPARTMENT OF INFORMATION SERVICES

Department Head: Chuck Holland



Laguna Woods Village®

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The Department of Information Services coordinates and manages the development, implementation, and maintenance of all automated and operational systems related to fiscal and management information activities, as well as the maintenance of all automated and operational data network systems.

Manages and maintains all servers, work stations, databases, peripherals, networks, software, email, telecommunications equipment, system backups, system security, telephone and telecommunication equipment, services, and Internet access.

Provides data input and coordination of all source data to on-site and off-site facilities in the Community. Manages document imaging services providing extensive business document archives.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF INFORMATION SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$5	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	717,135	743,564	793,090	841,520	878,145	36,625	4%
Expenses Related to Employee Compensation	123,116	159,208	194,556	177,609	182,240	4,631	3%
Materials and Supplies	133,464	148,391	77,982	148,500	180,450	31,950	22%
Cost of Goods Sold	0	435	0	0	0	0	0%
Utilities and Telephone	0	750	0	0	0	0	0%
Professional Fees	269,199	155,041	180,270	180,000	185,000	5,000	3%
Outside Services	31,337	153,371	23,903	47,850	25,800	(22,050)	(46%)
Repairs and Maintenance	224,040	199,190	272,158	295,000	259,000	(36,000)	(12%)
Other Operating Expense	7,366	23,532	20,986	16,500	20,950	4,450	27%
<b>Total Expenses</b>	<b>1,505,657</b>	<b>1,583,482</b>	<b>1,562,944</b>	<b>1,706,979</b>	<b>1,731,585</b>	<b>24,606</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,505,657</b>	<b>\$1,583,482</b>	<b>\$1,562,939</b>	<b>\$1,706,979</b>	<b>\$1,731,585</b>	<b>(\$24,606)</b>	<b>(1%)</b>
Allocated To Departments	(450,944)	(470,978)	(532,250)	(553,053)	(761,367)	(208,315)	(38%)
<b>Net Cost</b>	<b>\$1,054,713</b>	<b>\$1,112,504</b>	<b>\$1,030,689</b>	<b>\$1,153,926</b>	<b>\$970,217</b>	<b>\$183,709</b>	<b>16%</b>

## DEPARTMENT OF FINANCIAL SERVICES

Department Head: Betty Parker



Laguna Woods Village®

Administration – Coordinate and direct the activities of the Department. Negotiate and administer all banking relationships including treasury, investment and lending requirements. Administer the insurance and risk management programs. Provide liaison to the boards of directors by staffing finance committees and related subcommittees. Disseminate all financial information, including financial statements and the business plans, in a timely manner and meaningful format. Coordinate all audits and reviews including financial, operational, and internal controls.

Accounting – Provide accounting services for all corporations, operating departments, and trust. Prepare financial statements and maintain general ledgers. Prepare data for accounts payable and bi-weekly payroll and related reports. Prepare various sales and tax returns. Manage working capital and reconcile bank accounts. Invest funds in accordance with each corporation's investment policy. Coordinate annual financial statement audits and provide information to internal auditors. Collect all resident fees, manor assessments, and chargeable services payments. Initiate collection activities, including liens, foreclosures, and small claims filings for delinquent assessment accounts. Provide collection services for the increased complex delinquency activity. Provide accounting books and records information to members of Laguna Woods Village upon request. Accounting for acquisition and sale of mutual-owned units; coordinate the sale of the units.

Budget & Financial Planning – Provide business planning, budgeting, analytical and control services for all corporations, operating departments, and trust. Prepare annual plans for operations, reserves, cash flow, and capital purchases. Review monthly operating schedules/financial statements and prepare budget variance reports. Monitor monthly cost allocations for operating departments. Perform various financial analyses as required. Support delinquency and collection activities, including small claims filings.

Risk Management & Insurance – Capture the cost of insurance premiums and deductibles for property and disaster insurance on the Community facilities, general and auto liability coverage, Directors and Officers liability insurance, and other miscellaneous coverage. Risk management includes coordination of insurance claims and interaction with residents, insurance providers, and brokers.

Purchasing – Coordinate procurement of goods and services. Monitor and evaluate vendor performance. Maintain purchase order, contract, and product information files. Provide projected cost information to support operating and capital budgets. Prepare and execute all major facility improvements and service contracts.



## DEPARTMENT OF FINANCIAL SERVICES

Department Head: **Betty Parker**

Laguna Woods Village®

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Mail and Copy Services – Delivery of all mail services required for the associations, administration, and clubs. Fee based services for residents include: copying, folding, collating, stapling, heat binding, cutting, laminating, faxing, shredding.

Warehouse – Maintain centralized receiving and warehouse services, deliver merchandise and equipment received to operating departments, and manage the disposal of obsolete equipment, sales of used refrigerators, and cash sales to residents.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF FINANCIAL SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$29,890	\$38,515	\$25,495	\$30,000	\$20,000	\$10,000	33%
Interest Income	26,687	0	0	0	0	0	0%
Miscellaneous	200,207	201,023	344,884	328,000	278,250	49,750	15%
<b>Total Non-Assessment Revenue</b>	<b>256,784</b>	<b>239,538</b>	<b>370,379</b>	<b>358,000</b>	<b>298,250</b>	<b>59,750</b>	<b>17%</b>
<b>Expenses:</b>							
Employee Compensation	1,833,579	1,897,924	2,026,669	2,103,933	2,262,817	158,884	8%
Expenses Related to Employee Compensation	411,702	445,062	526,696	503,219	515,988	12,768	3%
Materials and Supplies	112,398	97,918	75,384	83,950	95,500	11,550	14%
Cost of Goods Sold	9,958	(462)	154	10,000	5,000	(5,000)	(50%)
Legal Fees	190	698	1,470	0	0	0	0%
Professional Fees	336,542	313,642	269,883	382,700	359,000	(23,700)	(6%)
Equipment Rental	13,814	19,937	13,337	13,600	13,600	0	0%
Outside Services	78,828	155,097	131,627	142,000	167,000	25,000	18%
Repairs and Maintenance	122	11,028	20,164	23,600	22,900	(700)	(3%)
Other Operating Expense	161,694	110,865	138,954	130,949	135,050	4,101	3%
(Gain)/Loss on sale or trade warehouse	(14,635)	(15,874)	(8,854)	(75,000)	(75,000)	0	0%
Income Taxes	34,238	(2,827)	(393,655)	25,000	25,000	0	0%
Property and Sales Tax	1,271	3,083	1,387	3,000	2,500	(500)	(17%)
Insurance	2,679,434	3,530,450	3,773,816	3,929,722	4,456,631	526,909	13%
Cable Programming/Copyright/Franchise	0	526	0	0	0	0	0%
Investment Expense	(12,000)	0	0	0	0	0	0%
Uncollectible Accounts	350	0	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	(23,816)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>5,623,669</b>	<b>6,567,067</b>	<b>6,577,032</b>	<b>7,276,674</b>	<b>7,985,986</b>	<b>709,312</b>	<b>10%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,366,885</b>	<b>\$6,327,530</b>	<b>\$6,206,653</b>	<b>\$6,918,674</b>	<b>\$7,687,736</b>	<b>(\$769,062)</b>	<b>(11%)</b>
Allocated To Departments	(356,979)	(102,138)	(111,992)	(107,172)	(107,815)	(643)	(1%)
Allocated From Departments	59,813	149,515	33,855	28,905	109,172	80,267	278%
<b>Net Cost</b>	<b>\$5,069,719</b>	<b>\$6,374,907</b>	<b>\$6,128,516</b>	<b>\$6,840,407</b>	<b>\$7,689,093</b>	<b>(\$848,686)</b>	<b>(12%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
300 - FINANCIAL SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Interest Income	\$26,687	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	124,834	125,179	270,599	250,000	198,250	51,750	21%
<b>Total Non-Assessment Revenue</b>	<b>151,521</b>	<b>125,179</b>	<b>270,599</b>	<b>250,000</b>	<b>198,250</b>	<b>51,750</b>	<b>21%</b>
<b>Expenses:</b>							
Employee Compensation	1,220,372	1,280,650	1,397,046	1,470,356	1,607,126	136,770	9%
Expenses Related to Employee Compensation	252,273	280,367	324,338	308,876	334,079	25,203	8%
Materials and Supplies	23,929	19,514	31,709	20,000	32,100	12,100	61%
Legal Fees	190	698	1,470	0	0	0	0%
Professional Fees	336,542	312,867	269,883	370,200	349,000	(21,200)	(6%)
Outside Services	36,545	86,406	72,934	96,000	97,000	1,000	1%
Repairs and Maintenance	0	0	147	0	0	0	0%
Other Operating Expense	6,372	2,566	19,821	8,100	8,300	200	2%
(Gain)/Loss on sale or trade warehouse	(14,635)	(20,471)	(8,855)	(75,000)	(75,000)	0	0%
Income Taxes	20	0	0	0	0	0	0%
Property and Sales Tax	1,042	1,748	687	2,000	2,000	0	0%
Investment Expense	(12,000)	0	0	0	0	0	0%
Uncollectible Accounts	350	0	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	(23,816)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,827,183</b>	<b>1,964,346</b>	<b>2,109,180</b>	<b>2,200,532</b>	<b>2,354,606</b>	<b>154,073</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,675,662</b>	<b>\$1,839,167</b>	<b>\$1,838,581</b>	<b>\$1,950,532</b>	<b>\$2,156,356</b>	<b>(\$205,823)</b>	<b>(11%)</b>
Allocated To Departments	(254,928)	0	0	0	0	0	0%
Allocated From Departments	40,340	31,478	33,855	28,905	96,395	67,490	233%
<b>Net Cost</b>	<b>\$1,461,074</b>	<b>\$1,870,645</b>	<b>\$1,872,436</b>	<b>\$1,979,438</b>	<b>\$2,252,750</b>	<b>(\$273,313)</b>	<b>(14%)</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 241 - MAIL AND COPY SERVICE

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$75,372	\$75,844	\$74,276	\$78,000	\$80,000	(\$2,000)	(3%)
<b>Total Non-Assessment Revenue</b>	<b>75,372</b>	<b>75,844</b>	<b>74,276</b>	<b>78,000</b>	<b>80,000</b>	<b>(2,000)</b>	<b>(3%)</b>
<b>Expenses:</b>							
Employee Compensation	135,305	135,459	138,655	140,175	141,478	1,303	1%
Expenses Related to Employee Compensation	38,203	36,791	41,359	49,003	38,704	(10,299)	(21%)
Materials and Supplies	27,654	30,369	21,890	33,000	33,150	150	0%
Cost of Goods Sold	0	(16)	0	0	0	0	0%
Equipment Rental	13,814	19,937	13,337	13,600	13,600	0	0%
Outside Services	36,000	48,522	58,759	36,000	60,000	24,000	67%
Repairs and Maintenance	122	10,932	20,017	23,300	22,800	(500)	(2%)
Other Operating Expense	137,480	106,427	116,442	119,100	122,950	3,850	3%
Property and Sales Tax	0	0	325	0	0	0	0%
<b>Total Expenses</b>	<b>388,577</b>	<b>388,422</b>	<b>410,785</b>	<b>414,178</b>	<b>432,681</b>	<b>18,504</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$313,205</b>	<b>\$312,578</b>	<b>\$336,509</b>	<b>\$336,178</b>	<b>\$352,681</b>	<b>(\$16,504)</b>	<b>(5%)</b>
Allocated To Departments	(15,204)	(16,427)	(17,234)	(18,368)	(17,688)	681	4%
Allocated From Departments	14,033	8,363	0	0	7,948	7,948	0%
<b>Net Cost</b>	<b>\$312,033</b>	<b>\$304,514</b>	<b>\$319,275</b>	<b>\$317,809</b>	<b>\$342,941</b>	<b>(\$25,132)</b>	<b>(8%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
311 - WAREHOUSE

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$29,890	\$38,515	\$25,495	\$30,000	\$20,000	\$10,000	33%
Miscellaneous	1	0	9	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>29,891</b>	<b>38,515</b>	<b>25,505</b>	<b>30,000</b>	<b>20,000</b>	<b>10,000</b>	<b>33%</b>
<b>Expenses:</b>							
Employee Compensation	146,289	149,126	155,658	153,422	161,145	7,723	5%
Expenses Related to Employee Compensation	61,129	62,010	71,125	68,585	64,173	(4,412)	(6%)
Materials and Supplies	52,702	38,766	16,580	22,950	22,250	(700)	(3%)
Cost of Goods Sold	9,958	(446)	154	10,000	5,000	(5,000)	(50%)
Outside Services	0	13,367	(13,367)	0	0	0	0%
Repairs and Maintenance	0	95	0	300	100	(200)	(67%)
Other Operating Expense	1,707	1,872	2,154	2,550	2,600	50	2%
(Gain)/Loss on sale or trade warehouse	0	4,597	1	0	0	0	0%
Property and Sales Tax	229	524	375	1,000	500	(500)	(50%)
<b>Total Expenses</b>	<b>272,014</b>	<b>269,912</b>	<b>232,681</b>	<b>258,808</b>	<b>255,769</b>	<b>(3,039)</b>	<b>(1%)</b>
<b>Net Cost (before allocations)</b>	<b>\$242,122</b>	<b>\$231,397</b>	<b>\$207,176</b>	<b>\$228,808</b>	<b>\$235,769</b>	<b>(\$6,961)</b>	<b>(3%)</b>
Allocated To Departments	(86,846)	(85,710)	(94,759)	(88,803)	(90,128)	(1,324)	(1%)
Allocated From Departments	5,441	60,052	0	0	4,830	4,830	0%
<b>Net Cost</b>	<b>\$160,717</b>	<b>\$205,739</b>	<b>\$112,417</b>	<b>\$140,005</b>	<b>\$150,471</b>	<b>(\$10,467)</b>	<b>(7%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
350 - INSURANCE

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Professional Fees	\$0	\$775	\$0	\$12,500	\$10,000	(\$2,500)	(20%)
Outside Services	6,283	6,283	13,200	10,000	10,000	0	0%
Insurance	2,679,434	3,530,450	3,773,816	3,929,722	4,456,631	526,909	13%
Cable Programming/Copyright/Franchise	0	526	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>2,685,718</u></b>	<b><u>3,538,034</u></b>	<b><u>3,787,016</u></b>	<b><u>3,952,222</u></b>	<b><u>4,476,631</u></b>	<b><u>524,409</u></b>	<b><u>13%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$2,685,718</u></b>	<b><u>\$3,538,034</u></b>	<b><u>\$3,787,016</u></b>	<b><u>\$3,952,222</u></b>	<b><u>\$4,476,631</u></b>	<b><u>(\$524,409)</u></b>	<b><u>(13%)</u></b>
<b>Net Cost</b>	<b><u>\$2,685,718</u></b>	<b><u>\$3,538,034</u></b>	<b><u>\$3,787,016</u></b>	<b><u>\$3,952,222</u></b>	<b><u>\$4,476,631</u></b>	<b><u>(\$524,409)</u></b>	<b><u>(13%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
370 - PURCHASING

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$331,614	\$332,688	\$335,310	\$339,980	\$353,068	\$13,087	4%
Expenses Related to Employee Compensation	60,097	65,894	89,873	76,755	79,031	2,277	3%
Materials and Supplies	8,113	9,270	5,205	8,000	8,000	0	0%
Outside Services	0	518	100	0	0	0	0%
Other Operating Expense	16,135	0	538	1,199	1,200	1	0%
<b>Total Expenses</b>	<b><u>415,959</u></b>	<b><u>408,371</u></b>	<b><u>431,026</u></b>	<b><u>425,934</u></b>	<b><u>441,299</u></b>	<b><u>15,365</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$415,959</u></b>	<b><u>\$408,371</u></b>	<b><u>\$431,026</u></b>	<b><u>\$425,934</u></b>	<b><u>\$441,299</u></b>	<b><u>(\$15,365)</u></b>	<b><u>(4%)</u></b>
Allocated From Departments	0	49,622	0	0	0	0	0%
<b>Net Cost</b>	<b><u>\$415,959</u></b>	<b><u>\$457,992</u></b>	<b><u>\$431,026</u></b>	<b><u>\$425,934</u></b>	<b><u>\$441,299</u></b>	<b><u>(\$15,365)</u></b>	<b><u>(4%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 380 - TAXES

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Income Taxes	\$34,218	(\$2,827)	(\$393,655)	\$25,000	\$25,000	\$0	0%
Property and Sales Tax	0	810	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>34,218</u></b>	<b><u>(2,017)</u></b>	<b><u>(393,655)</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$34,218</u></b>	<b><u>(\$2,017)</u></b>	<b><u>(\$393,655)</u></b>	<b><u>\$25,000</u></b>	<b><u>\$25,000</u></b>	<b><u>\$0</u></b>	<b><u>0%</u></b>
<b>Net Cost</b>	<b><u>\$34,218</u></b>	<b><u>(\$2,017)</u></b>	<b><u>(\$393,655)</u></b>	<b><u>\$25,000</u></b>	<b><u>\$25,000</u></b>	<b><u>\$0</u></b>	<b><u>0%</u></b>



## DEPARTMENT OF SECURITY SERVICES

Department Head: Tim Moy



Laguna Woods Village®

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### Operations

- Monitor access at: Gates 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14 and 16; the pedestrian gate; the RV Lot A gate; the golf cart gate at the Lutheran Church; the Service Center; and the Community Center by way of camera and/or telephone dispatch.
- Provide continuous (24-hour) security operations for the Laguna Woods Village through the use of: field supervision; routine motor patrol; routine foot patrol operations; and a security dispatch center, receiving and dispatching appropriate response to calls on a 24-hour basis.
- Respond to and assist local law enforcement agencies with investigations of traffic accidents and suspected criminal activity within the Community.
- Maintain a traffic control program with Notices of Violations issued for moving and parking violations in adherence to Community regulations.
- Collect coins from all common area laundry rooms.
- Provide liaison to the boards of directors by staffing Traffic Committees, Security and Community Access Committee, and the Disaster Preparedness Task Force, administering agendas, reports of meetings, and scheduling.
- Provide support to the Mutual Boards and the Golden Rain Foundation (GRF) in matters pertaining to member discipline.
- Administer the rules enforcement program by receiving alleged violations, investigating complaints, attempting to achieve compliance, tracking satisfactory compliance, and presenting hearings to the Board of Directors.
- Facilitate Board's directives regarding member discipline to include but not limited to; impose fines based on the Monetary Fee Schedule, suspend Member privileges, and/or legal action.
- Maintain relations with OC Sheriff, OC Fire Authority, OC Mental Health, City of Laguna Woods and Laguna Beach Animal Control to assist as necessary to achieve compliance within the Laguna Woods Village Community.

### Social Services

- Provide short-term individual, couples, and family counseling to Community residents and their families.
- Facilitate caregivers, bereavement and transitions support groups including workshops from area professionals.
- Refer residents to community programs, agencies and services such as Medicare, Medi-Cal, legal services and home care agencies.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF SECURITY SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$305	\$0	\$0	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	3,120	108	295	0	0	0	0%
Miscellaneous	142,628	249,003	373,274	190,350	279,000	(88,650)	(47%)
<b>Total Non-Assessment Revenue</b>	<b>146,053</b>	<b>249,111</b>	<b>373,569</b>	<b>190,350</b>	<b>279,000</b>	<b>(88,650)</b>	<b>(47%)</b>
<b>Expenses:</b>							
Employee Compensation	3,850,156	4,015,514	4,307,038	4,291,602	4,723,758	432,156	10%
Expenses Related to Employee Compensation	874,034	829,827	997,325	1,195,303	1,177,226	(18,077)	(2%)
Materials and Supplies	42,463	53,267	85,171	55,321	74,908	19,587	35%
Cost of Goods Sold	4,165	16,475	10,712	15,000	15,000	0	0%
Utilities and Telephone	75,659	84,874	48,262	61,549	51,755	(9,794)	(16%)
Legal Fees	0	(7,230)	(175)	0	0	0	0%
Professional Fees	48,000	3,210	0	10,000	10,000	0	0%
Equipment Rental	247	0	0	0	0	0	0%
Outside Services	56,409	52,285	76,604	54,000	63,500	9,500	18%
Repairs and Maintenance	24,636	20,454	26,849	86,350	27,200	(59,150)	(69%)
Other Operating Expense	57,430	67,389	54,122	62,935	57,279	(5,656)	(9%)
Property and Sales Tax	379	190	379	380	380	0	0%
<b>Total Expenses</b>	<b>5,033,579</b>	<b>5,136,256</b>	<b>5,606,287</b>	<b>5,832,440</b>	<b>6,201,006</b>	<b>368,566</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,887,526</b>	<b>\$4,887,144</b>	<b>\$5,232,718</b>	<b>\$5,642,090</b>	<b>\$5,922,006</b>	<b>(\$279,916)</b>	<b>(5%)</b>
Allocated From Departments	460,821	335,005	487,905	417,860	636,212	218,352	52%
<b>Net Cost</b>	<b>\$5,348,348</b>	<b>\$5,222,149</b>	<b>\$5,720,624</b>	<b>\$6,059,950</b>	<b>\$6,558,217</b>	<b>(\$498,267)</b>	<b>(8%)</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**400 - SECURITY SERVICES**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$305	\$0	\$0	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	3,120	108	295	0	0	0	0%
Miscellaneous	142,628	249,003	373,274	190,350	279,000	(88,650)	(47%)
<b>Total Non-Assessment Revenue</b>	<b>146,053</b>	<b>249,111</b>	<b>373,569</b>	<b>190,350</b>	<b>279,000</b>	<b>(88,650)</b>	<b>(47%)</b>
<b>Expenses:</b>							
Employee Compensation	3,546,078	3,730,860	4,231,444	4,000,231	4,396,991	396,760	10%
Expenses Related to Employee Compensation	809,450	764,666	978,154	1,119,939	1,101,376	(18,563)	(2%)
Materials and Supplies	39,522	50,364	81,842	52,121	60,200	8,079	16%
Cost of Goods Sold	4,165	16,475	10,712	15,000	15,000	0	0%
Utilities and Telephone	75,659	84,874	48,262	61,549	51,755	(9,794)	(16%)
Legal Fees	0	(7,230)	(175)	0	0	0	0%
Professional Fees	48,000	3,210	0	10,000	10,000	0	0%
Equipment Rental	247	0	0	0	0	0	0%
Outside Services	56,409	52,285	76,604	54,000	63,500	9,500	18%
Repairs and Maintenance	24,636	20,454	26,849	86,350	27,200	(59,150)	(69%)
Other Operating Expense	53,571	63,823	50,058	55,660	51,660	(4,000)	(7%)
Property and Sales Tax	379	190	379	380	380	0	0%
<b>Total Expenses</b>	<b>4,658,117</b>	<b>4,779,972</b>	<b>5,504,129</b>	<b>5,455,230</b>	<b>5,778,062</b>	<b>322,832</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,512,064</b>	<b>\$4,530,860</b>	<b>\$5,130,560</b>	<b>\$5,264,880</b>	<b>\$5,499,062</b>	<b>(\$234,182)</b>	<b>(4%)</b>
Allocated From Departments	449,885	315,509	487,905	417,860	636,212	218,352	52%
<b>Net Cost</b>	<b>\$4,961,950</b>	<b>\$4,846,369</b>	<b>\$5,618,465</b>	<b>\$5,682,740</b>	<b>\$6,135,274</b>	<b>(\$452,534)</b>	<b>(8%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 220 - SOCIAL SERVICES

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$304,078	\$284,654	\$75,594	\$291,370	\$326,767	\$35,396	12%
Expenses Related to Employee Compensation	64,584	65,161	19,171	75,364	75,850	486	1%
Materials and Supplies	2,941	2,903	3,329	3,200	14,708	11,508	360%
Other Operating Expense	3,859	3,567	4,064	7,275	5,619	(1,656)	(23%)
<b>Total Expenses</b>	<b><u>375,462</u></b>	<b><u>356,284</u></b>	<b><u>102,158</u></b>	<b><u>377,210</u></b>	<b><u>422,943</u></b>	<b><u>45,734</u></b>	<b><u>12%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$375,462</u></b>	<b><u>\$356,284</u></b>	<b><u>\$102,158</u></b>	<b><u>\$377,210</u></b>	<b><u>\$422,943</u></b>	<b><u>(\$45,734)</u></b>	<b><u>(12%)</u></b>
Allocated From Departments	10,936	19,495	0	0	0	0	0%
<b>Net Cost</b>	<b><u>\$386,398</u></b>	<b><u>\$375,780</u></b>	<b><u>\$102,158</u></b>	<b><u>\$377,210</u></b>	<b><u>\$422,943</u></b>	<b><u>(\$45,734)</u></b>	<b><u>(12%)</u></b>

## DEPARTMENT OF RECREATION SERVICES

Department Head: Brian Gruner



Laguna Woods Village®

The Department of Recreation and Special Events is responsible for the planning and execution of comprehensive recreation programs and events for all residents of Laguna Woods Village. Its mission is to ensure that Laguna Woods Village residents receive unparalleled opportunities to enjoy the utmost in active living.

The Recreation Department staff manages the following facilities and activities:

- Badminton Courts (3)
- Basketball, Half Court
- Billiard Rooms (2)
- Bocce Courts (3)
- Bridge Room
- Card Rooms (3)
- Classes
- Clubhouses (7)
- Computer Classroom and Workshop, PC
- Computer Learning Center, Mac
- Arts and Craft Workshops:
  - Art Studio, Lapidary, Ceramics, Jewelry
  - Slip Casting, Photography, Video, Glass
  - Metal Shop, Woodshop, Sewing
- Dance Programs
- Saddleback College Emeritus Programs
- Equestrian Center
- Fitness Centers (3)
- Garden Centers (2)
- Golf 27 Hole Course and Maintenance
- Golf Par 3 9 Hole Course and Maintenance
- Golf Driving Range
- Golf Pro Shop
- Mini Gymnasium
- Hot Pools (4)
- Lawn Bowling Greens
- Library
- Pickle/Paddle Ball Courts (7)
- Performing Arts Center, 814 Seats
- Shuffleboard Courts (6)
- Spin Bike and Classes
- Swimming Pools (5)
- Table Tennis Facility
- Tennis Courts (10) and Clubhouse
- Village Greens Clubhouse
- Village Greens Restaurant & Lounge
- Volleyball Court
- Yoga Studio

The Recreation Department plans over 250 special events and activities to improve resident enjoyment of recreational facilities. These include but are not limited to concerts, movies, dinners, theater events, fee-based classes and lessons, sporting events and the Saddleback College Emeritus Institute program.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF RECREATION SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,156,519	\$1,127,813	\$1,467,191	\$1,617,712	\$1,515,000	\$102,712	6%
Golf Operations	299,660	294,894	289,809	303,630	249,450	54,180	18%
Merchandise Sales	227,204	274,771	278,792	261,526	268,330	(6,804)	(3%)
Clubhouse Rentals and Event Fees	561,814	603,281	645,854	1,007,336	675,001	332,335	33%
Rentals	89,598	82,348	98,659	97,000	104,400	(7,400)	(8%)
Fees and Charges for Services to Residents	170	0	0	0	0	0	0%
Miscellaneous	457,048	425,736	443,406	452,268	437,149	15,119	3%
<b>Total Non-Assessment Revenue</b>	<b>2,792,014</b>	<b>2,808,844</b>	<b>3,223,710</b>	<b>3,739,472</b>	<b>3,249,330</b>	<b>490,142</b>	<b>13%</b>
<b>Expenses:</b>							
Employee Compensation	3,700,823	3,558,450	3,697,642	3,637,727	3,910,791	273,064	8%
Expenses Related to Employee Compensation	1,201,305	1,165,406	1,299,484	1,269,894	1,227,266	(42,628)	(3%)
Materials and Supplies	514,262	595,188	500,271	601,221	610,237	9,016	1%
Cost of Goods Sold	147,499	183,527	196,418	167,891	170,800	2,909	2%
Community Events	335,918	429,011	430,677	408,545	450,006	41,461	10%
Utilities and Telephone	1,356,225	1,507,961	1,438,325	1,345,272	1,489,217	143,945	11%
Professional Fees	24,858	0	0	1,500	1,500	0	0%
Equipment Rental	47,634	65,002	73,863	74,572	70,189	(4,383)	(6%)
Outside Services	193,402	546,613	610,886	587,713	711,913	124,200	21%
Repairs and Maintenance	78,119	79,959	70,785	88,240	97,793	9,553	11%
Other Operating Expense	82,170	95,945	85,456	90,800	90,385	(415)	0%
Property and Sales Tax	14,711	20,921	22,378	18,380	21,516	3,136	17%
<b>Total Expenses</b>	<b>7,696,926</b>	<b>8,247,983</b>	<b>8,426,185</b>	<b>8,291,755</b>	<b>8,851,613</b>	<b>559,858</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,904,912</b>	<b>\$5,439,139</b>	<b>\$5,202,475</b>	<b>\$4,552,283</b>	<b>\$5,602,283</b>	<b>(\$1,050,000)</b>	<b>(23%)</b>
Allocated To Departments	(463,694)	(486,894)	(485,316)	(426,565)	(661,150)	(234,585)	(55%)
Allocated From Departments	1,686,564	1,486,538	1,434,403	1,262,818	1,371,061	108,243	9%
<b>Net Cost</b>	<b>\$6,127,782</b>	<b>\$6,438,783</b>	<b>\$6,151,561</b>	<b>\$5,388,536</b>	<b>\$6,312,194</b>	<b>(\$923,658)</b>	<b>(17%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
600 - RECREATION ADMIN

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$4,784	\$4,956	\$4,338	\$4,800	\$4,200	\$600	13%
Miscellaneous	67,432	27,723	17,964	31,000	44,030	(13,030)	(42%)
<b>Total Non-Assessment Revenue</b>	<b>72,216</b>	<b>32,679</b>	<b>22,302</b>	<b>35,800</b>	<b>48,230</b>	<b>(12,430)</b>	<b>(35%)</b>
<b>Expenses:</b>							
Employee Compensation	346,495	294,196	339,666	352,596	687,128	334,532	95%
Expenses Related to Employee Compensation	90,622	78,998	132,763	81,001	124,021	43,020	53%
Materials and Supplies	3,369	4,160	2,077	0	3,700	3,700	0%
Community Events	15,570	17,543	17,676	32,850	32,850	0	0%
Utilities and Telephone	619	789	636	650	678	28	4%
Professional Fees	24,858	0	0	1,500	1,500	0	0%
Outside Services	6,236	15,646	25,214	18,000	19,000	1,000	6%
Other Operating Expense	29,627	31,202	29,733	37,200	36,300	(900)	(2%)
Property and Sales Tax	86	43	86	86	100	14	16%
<b>Total Expenses</b>	<b>517,484</b>	<b>442,576</b>	<b>547,851</b>	<b>523,883</b>	<b>905,277</b>	<b>381,394</b>	<b>73%</b>
<b>Net Cost (before allocations)</b>	<b>\$445,267</b>	<b>\$409,898</b>	<b>\$525,549</b>	<b>\$488,083</b>	<b>\$857,047</b>	<b>(\$368,964)</b>	<b>(76%)</b>
Allocated To Departments	(395,224)	(451,630)	(449,459)	(388,064)	(628,322)	(240,257)	(62%)
Allocated From Departments	175,746	187,626	268,613	229,745	267,156	37,411	16%
<b>Net Cost</b>	<b>\$225,789</b>	<b>\$145,894</b>	<b>\$344,704</b>	<b>\$329,764</b>	<b>\$495,881</b>	<b>(\$166,118)</b>	<b>(50%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
521 - GARDEN CENTERS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$43,098	\$37,398	\$44,753	\$52,000	\$50,400	\$1,600	3%
Miscellaneous	0	157	(544)	0	13,000	(13,000)	0%
<b>Total Non-Assessment Revenue</b>	<b><u>43,098</u></b>	<b><u>37,556</u></b>	<b><u>44,209</u></b>	<b><u>52,000</u></b>	<b><u>63,400</u></b>	<b><u>(11,400)</u></b>	<b><u>(22%)</u></b>
<b>Expenses:</b>							
Employee Compensation	20,876	44,856	45,500	52,125	76,880	24,755	47%
Expenses Related to Employee Compensation	9,885	15,447	23,162	25,867	35,554	9,688	37%
Materials and Supplies	1,965	10,325	(315)	0	3,000	3,000	0%
Utilities and Telephone	64,793	55,224	62,417	56,130	57,809	1,679	3%
Outside Services	500	948	12,471	0	15,000	15,000	0%
Repairs and Maintenance	0	421	0	0	0	0	0%
Other Operating Expense	44	121	416	390	100	(290)	(74%)
Property and Sales Tax	205	102	205	0	0	0	0%
<b>Total Expenses</b>	<b><u>98,268</u></b>	<b><u>127,444</u></b>	<b><u>143,855</u></b>	<b><u>134,512</u></b>	<b><u>188,343</u></b>	<b><u>53,832</u></b>	<b><u>40%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$55,169</u></b>	<b><u>\$89,889</u></b>	<b><u>\$99,647</u></b>	<b><u>\$82,512</u></b>	<b><u>\$124,943</u></b>	<b><u>(\$42,432)</u></b>	<b><u>(51%)</u></b>
Allocated From Departments	31,977	69,723	31,499	36,307	5,919	(30,387)	(84%)
<b>Net Cost</b>	<b><u>\$87,146</u></b>	<b><u>\$159,612</u></b>	<b><u>\$131,145</u></b>	<b><u>\$118,818</u></b>	<b><u>\$130,862</u></b>	<b><u>(\$12,044)</u></b>	<b><u>(10%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**580 - GOLF MAINTENANCE - 27 HOLE**

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,082,656	\$1,047,733	\$1,375,131	\$1,503,600	\$1,419,000	\$84,600	6%
Golf Operations	41,851	41,078	43,568	41,465	44,000	(2,535)	(6%)
Miscellaneous	0	0	8	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,124,507</u></b>	<b><u>1,088,811</u></b>	<b><u>1,418,707</u></b>	<b><u>1,545,065</u></b>	<b><u>1,463,000</u></b>	<b><u>82,065</u></b>	<b><u>5%</u></b>
<b>Expenses:</b>							
Employee Compensation	867,789	901,973	918,477	907,998	932,117	24,120	3%
Expenses Related to Employee Compensation	430,300	459,668	452,467	445,435	420,089	(25,346)	(6%)
Materials and Supplies	211,694	244,018	200,317	214,505	209,099	(5,406)	(3%)
Cost of Goods Sold	141	0	0	141	0	(141)	(100%)
Utilities and Telephone	385,920	437,161	415,370	384,270	418,015	33,745	9%
Outside Services	46,042	42,109	57,412	44,070	91,610	47,540	108%
Other Operating Expense	15,514	14,296	13,041	13,280	15,355	2,075	16%
<b>Total Expenses</b>	<b><u>1,957,401</u></b>	<b><u>2,099,227</u></b>	<b><u>2,057,085</u></b>	<b><u>2,009,699</u></b>	<b><u>2,086,285</u></b>	<b><u>76,586</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$832,894</u></b>	<b><u>\$1,010,416</u></b>	<b><u>\$638,379</u></b>	<b><u>\$464,634</u></b>	<b><u>\$623,285</u></b>	<b><u>(\$158,651)</u></b>	<b><u>(34%)</u></b>
Allocated From Departments	256,804	273,507	45,943	35,321	36,482	1,161	3%
<b>Net Cost</b>	<b><u>\$1,089,697</u></b>	<b><u>\$1,283,923</u></b>	<b><u>\$684,321</u></b>	<b><u>\$499,955</u></b>	<b><u>\$659,767</u></b>	<b><u>(\$159,813)</u></b>	<b><u>(32%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
581 - GOLF MAINTENANCE - 9 HOLE

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$73,477	\$80,080	\$92,060	\$114,112	\$96,000	\$18,112	16%
<b>Total Non-Assessment Revenue</b>	<b><u>73,477</u></b>	<b><u>80,080</u></b>	<b><u>92,060</u></b>	<b><u>114,112</u></b>	<b><u>96,000</u></b>	<b><u>18,112</u></b>	<b><u>16%</u></b>
<b>Expenses:</b>							
Employee Compensation	81,743	75,946	101,468	88,964	89,358	394	0%
Expenses Related to Employee Compensation	40,785	39,991	50,042	48,948	44,818	(4,130)	(8%)
Materials and Supplies	23,745	22,593	32,035	30,968	30,625	(343)	(1%)
Utilities and Telephone	50,670	50,806	48,452	57,380	56,070	(1,310)	(2%)
Outside Services	0	0	0	1,000	1,000	0	0%
Other Operating Expense	1,000	905	1,011	900	1,132	232	26%
<b>Total Expenses</b>	<b><u>197,943</u></b>	<b><u>190,240</u></b>	<b><u>233,008</u></b>	<b><u>228,160</u></b>	<b><u>223,003</u></b>	<b><u>(5,157)</u></b>	<b><u>(2%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$124,466</u></b>	<b><u>\$110,160</u></b>	<b><u>\$140,948</u></b>	<b><u>\$114,048</u></b>	<b><u>\$127,003</u></b>	<b><u>(\$12,955)</u></b>	<b><u>(11%)</u></b>
Allocated From Departments	63,568	36,061	6,923	2,848	1,245	(1,603)	(56%)
<b>Net Cost</b>	<b><u>\$188,033</u></b>	<b><u>\$146,221</u></b>	<b><u>\$147,871</u></b>	<b><u>\$116,896</u></b>	<b><u>\$128,249</u></b>	<b><u>(\$11,353)</u></b>	<b><u>(10%)</u></b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
602 - BAR SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$82,685	\$81,816	\$76,127	\$85,000	\$72,000	\$13,000	15%
Miscellaneous	2,003	4,552	1,228	2,500	1,400	1,100	44%
<b>Total Non-Assessment Revenue</b>	<b><u>84,688</u></b>	<b><u>86,368</u></b>	<b><u>77,355</u></b>	<b><u>87,500</u></b>	<b><u>73,400</u></b>	<b><u>14,100</u></b>	<b><u>16%</u></b>
<b>Expenses:</b>							
Employee Compensation	22,069	28,687	19,196	22,316	21,848	(468)	(2%)
Expenses Related to Employee Compensation	5,883	6,845	5,608	4,533	4,248	(285)	(6%)
Materials and Supplies	2,214	127	141	500	500	0	0%
Cost of Goods Sold	26,905	30,025	24,729	27,500	24,800	(2,700)	(10%)
Community Events	2,932	0	0	0	1,000	1,000	0%
Outside Services	526	414	108	400	144	(256)	(64%)
Other Operating Expense	2,040	2,040	2,268	2,393	2,484	91	4%
Property and Sales Tax	4,542	5,827	5,374	5,150	5,000	(150)	(3%)
<b>Total Expenses</b>	<b><u>67,112</u></b>	<b><u>73,966</u></b>	<b><u>57,425</u></b>	<b><u>62,792</u></b>	<b><u>60,024</u></b>	<b><u>(2,768)</u></b>	<b><u>(4%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$17,576)</u></b>	<b><u>(\$12,402)</u></b>	<b><u>(\$19,931)</u></b>	<b><u>(\$24,708)</u></b>	<b><u>(\$13,376)</u></b>	<b><u>(\$11,332)</u></b>	<b><u>(46%)</u></b>
Allocated From Departments	3,484	3,179	7,683	6,778	10,975	4,197	62%
<b>Net Cost</b>	<b><u>(\$14,092)</u></b>	<b><u>(\$9,223)</u></b>	<b><u>(\$12,248)</u></b>	<b><u>(\$17,929)</u></b>	<b><u>(\$2,401)</u></b>	<b><u>(\$15,529)</u></b>	<b><u>(87%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
603 - LIBRARY

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Materials and Supplies	\$0	\$736	\$9,679	\$10,000	\$10,000	\$0	0%
Community Events	0	10,200	0	0	0	0	0%
Utilities and Telephone	0	0	17,296	0	18,400	18,400	0%
Repairs and Maintenance	0	0	0	1,000	0	(1,000)	(100%)
<b>Total Expenses</b>	<b>0</b>	<b>10,936</b>	<b>26,974</b>	<b>11,000</b>	<b>28,400</b>	<b>17,400</b>	<b>158%</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$10,936</b>	<b>\$26,974</b>	<b>\$11,000</b>	<b>\$28,400</b>	<b>(\$17,400)</b>	<b>(158%)</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$10,936</b>	<b>\$26,974</b>	<b>\$11,000</b>	<b>\$28,400</b>	<b>(\$17,400)</b>	<b>(158%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
610 - COMMUNITY CENTER REC ROOMS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$5,829	\$5,961	\$1,988	\$13,000	\$2,484	\$10,516	81%
Miscellaneous	0	0	(406)	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>5,829</b>	<b>5,961</b>	<b>1,582</b>	<b>13,000</b>	<b>2,484</b>	<b>10,516</b>	<b>81%</b>
<b>Expenses:</b>							
Employee Compensation	18,850	31,921	24,195	19,112	250	(18,862)	(99%)
Expenses Related to Employee Compensation	3,144	5,070	4,316	9,021	0	(9,021)	(100%)
Materials and Supplies	6,804	10,014	4,669	14,600	14,385	(215)	(1%)
Outside Services	259	122	157	80	150	70	88%
Other Operating Expense	260	1,710	102	200	0	(200)	(100%)
<b>Total Expenses</b>	<b>29,318</b>	<b>48,837</b>	<b>33,437</b>	<b>43,013</b>	<b>14,785</b>	<b>(28,228)</b>	<b>(66%)</b>
<b>Net Cost (before allocations)</b>	<b>\$23,489</b>	<b>\$42,876</b>	<b>\$31,855</b>	<b>\$30,013</b>	<b>\$12,301</b>	<b>\$17,712</b>	<b>59%</b>
Allocated From Departments	31,843	24,422	12,725	11,824	16,576	4,752	40%
<b>Net Cost</b>	<b>\$55,332</b>	<b>\$67,298</b>	<b>\$44,580</b>	<b>\$41,837</b>	<b>\$28,877</b>	<b>\$12,960</b>	<b>31%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
611 - CLUBHOUSE 1

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$85,763	\$66,160	\$73,421	\$102,000	\$108,500	(\$6,500)	(6%)
Miscellaneous	15,509	11,031	4,467	4,911	5,011	(100)	(2%)
<b>Total Non-Assessment Revenue</b>	<b><u>101,272</u></b>	<b><u>77,191</u></b>	<b><u>77,887</u></b>	<b><u>106,911</u></b>	<b><u>113,511</u></b>	<b><u>(6,600)</u></b>	<b><u>(6%)</u></b>
<b>Expenses:</b>							
Employee Compensation	161,439	135,778	146,489	163,971	155,768	(8,203)	(5%)
Expenses Related to Employee Compensation	39,925	35,452	40,996	65,439	51,263	(14,176)	(22%)
Materials and Supplies	27,540	30,705	24,247	37,250	33,250	(4,000)	(11%)
Community Events	56,865	37,062	34,281	37,000	65,000	28,000	76%
Utilities and Telephone	127,544	139,129	126,676	139,317	135,812	(3,505)	(3%)
Outside Services	9,025	8,182	10,396	9,600	9,600	0	0%
Repairs and Maintenance	4,636	4,667	2,545	7,130	4,710	(2,420)	(34%)
Other Operating Expense	2,409	4,635	3,745	4,200	4,200	0	0%
Property and Sales Tax	74	37	74	75	75	0	0%
<b>Total Expenses</b>	<b><u>429,458</u></b>	<b><u>395,648</u></b>	<b><u>389,450</u></b>	<b><u>463,982</u></b>	<b><u>459,678</u></b>	<b><u>(4,304)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$328,186</u></b>	<b><u>\$318,457</u></b>	<b><u>\$311,563</u></b>	<b><u>\$357,071</u></b>	<b><u>\$346,167</u></b>	<b><u>\$10,904</u></b>	<b><u>3%</u></b>
Allocated From Departments	145,278	122,225	151,235	133,563	142,646	9,082	7%
<b>Net Cost</b>	<b><u>\$473,464</u></b>	<b><u>\$440,682</u></b>	<b><u>\$462,797</u></b>	<b><u>\$490,635</u></b>	<b><u>\$488,813</u></b>	<b><u>\$1,822</u></b>	<b><u>0%</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
612 - CLUBHOUSE 2

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$10,965	\$58,659	\$64,423	\$83,000	\$54,169	\$28,831	35%
Miscellaneous	1,848	13,655	26,787	8,658	8,071	587	7%
<b>Total Non-Assessment Revenue</b>	<b>12,813</b>	<b>72,313</b>	<b>91,209</b>	<b>91,658</b>	<b>62,240</b>	<b>29,418</b>	<b>32%</b>
<b>Expenses:</b>							
Employee Compensation	52,637	161,847	147,086	151,821	126,778	(25,043)	(16%)
Expenses Related to Employee Compensation	18,202	41,845	40,425	60,376	41,741	(18,635)	(31%)
Materials and Supplies	19,693	7,411	4,692	11,350	10,925	(425)	(4%)
Community Events	20,776	44,546	59,916	69,800	53,000	(16,800)	(24%)
Utilities and Telephone	74,157	117,311	100,364	51,038	70,064	19,026	37%
Outside Services	29	3,537	7,859	3,524	7,811	4,287	122%
Repairs and Maintenance	1,260	3,206	2,207	654	200	(454)	(69%)
Other Operating Expense	1,634	2,976	2,450	2,126	2,198	72	3%
Property and Sales Tax	73	37	73	0	0	0	0%
<b>Total Expenses</b>	<b>188,461</b>	<b>382,717</b>	<b>365,071</b>	<b>350,689</b>	<b>312,717</b>	<b>(37,972)</b>	<b>(11%)</b>
<b>Net Cost (before allocations)</b>	<b>\$175,648</b>	<b>\$310,403</b>	<b>\$273,862</b>	<b>\$259,031</b>	<b>\$250,477</b>	<b>\$8,554</b>	<b>3%</b>
Allocated From Departments	138,485	116,155	160,839	142,036	156,364	14,328	10%
<b>Net Cost</b>	<b>\$314,133</b>	<b>\$426,559</b>	<b>\$434,701</b>	<b>\$401,067</b>	<b>\$406,842</b>	<b>(\$5,774)</b>	<b>(1%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**613 - PERFORMING ARTS CENTER**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$196,853	\$250,753	\$261,024	\$463,000	\$261,591	\$201,409	44%
Fees and Charges for Services to Residents	151	0	0	0	0	0	0%
Miscellaneous	32,876	37,764	42,333	37,774	36,361	1,413	4%
<b>Total Non-Assessment Revenue</b>	<b>229,881</b>	<b>288,517</b>	<b>303,357</b>	<b>500,774</b>	<b>297,952</b>	<b>202,822</b>	<b>41%</b>
<b>Expenses:</b>							
Employee Compensation	367,232	373,876	398,921	389,851	284,107	(105,745)	(27%)
Expenses Related to Employee Compensation	93,318	85,361	113,616	110,189	79,481	(30,709)	(28%)
Materials and Supplies	23,673	21,337	15,802	24,232	24,202	(30)	0%
Community Events	136,031	213,504	215,607	168,292	200,000	31,708	19%
Utilities and Telephone	92,605	107,419	89,167	88,945	90,926	1,981	2%
Equipment Rental	482	1,872	234	1,872	234	(1,638)	(88%)
Outside Services	51,571	13,467	16,692	19,740	18,170	(1,570)	(8%)
Repairs and Maintenance	7,606	4,968	6,604	12,484	12,806	322	3%
Other Operating Expense	4,376	7,558	3,129	3,777	3,399	(378)	(10%)
Property and Sales Tax	49	25	49	25	25	0	0%
<b>Total Expenses</b>	<b>776,942</b>	<b>829,386</b>	<b>859,822</b>	<b>819,408</b>	<b>713,349</b>	<b>(106,058)</b>	<b>(13%)</b>
<b>Net Cost (before allocations)</b>	<b>\$547,061</b>	<b>\$540,869</b>	<b>\$556,465</b>	<b>\$318,634</b>	<b>\$415,397</b>	<b>(\$96,764)</b>	<b>(30%)</b>
Allocated From Departments	138,338	111,368	130,106	114,923	112,464	(2,459)	(2%)
<b>Net Cost</b>	<b>\$685,399</b>	<b>\$652,237</b>	<b>\$686,572</b>	<b>\$433,556</b>	<b>\$527,862</b>	<b>(\$94,305)</b>	<b>(22%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
614 - CLUBHOUSE 4

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$0	\$760	\$2,073	\$400	\$790	(\$390)	(98%)
Rentals	0	(50)	0	0	0	0	0%
Miscellaneous	5,576	6,505	5,400	4,972	3,972	1,000	20%
<b>Total Non-Assessment Revenue</b>	<b>5,576</b>	<b>7,215</b>	<b>7,473</b>	<b>5,372</b>	<b>4,762</b>	<b>610</b>	<b>11%</b>
<b>Expenses:</b>							
Employee Compensation	142,760	147,904	151,229	165,772	144,862	(20,910)	(13%)
Expenses Related to Employee Compensation	55,132	55,739	60,393	68,999	54,393	(14,606)	(21%)
Materials and Supplies	31,955	43,354	28,200	58,099	63,719	5,620	10%
Cost of Goods Sold	234	0	0	250	0	(250)	(100%)
Community Events	350	3,167	1,812	3,290	3,290	0	0%
Utilities and Telephone	116,788	121,538	109,917	109,353	123,511	14,158	13%
Outside Services	380	411	1,995	7,500	9,852	2,352	31%
Repairs and Maintenance	3,314	9,358	9,427	9,470	9,870	400	4%
Other Operating Expense	2,115	3,994	4,439	3,099	3,160	61	2%
Property and Sales Tax	44	22	44	44	44	0	0%
<b>Total Expenses</b>	<b>353,073</b>	<b>385,487</b>	<b>367,457</b>	<b>425,876</b>	<b>412,701</b>	<b>(13,175)</b>	<b>(3%)</b>
<b>Net Cost (before allocations)</b>	<b>\$347,497</b>	<b>\$378,273</b>	<b>\$359,984</b>	<b>\$420,504</b>	<b>\$407,939</b>	<b>\$12,565</b>	<b>3%</b>
Allocated To Departments	(55,775)	(35,264)	(35,857)	(38,501)	(32,829)	5,672	15%
Allocated From Departments	113,357	93,263	3,396	3,112	1,507	(1,605)	(52%)
<b>Net Cost</b>	<b>\$405,079</b>	<b>\$436,271</b>	<b>\$327,523</b>	<b>\$385,115</b>	<b>\$376,617</b>	<b>\$8,498</b>	<b>2%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
615 - CLUBHOUSE 5

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$150,985	\$148,935	\$166,494	\$241,300	\$163,925	\$77,375	32%
Fees and Charges for Services to Residents	19	0	0	0	0	0	0%
Miscellaneous	21,981	12,958	10,253	9,000	5,820	3,180	35%
<b>Total Non-Assessment Revenue</b>	<b>172,984</b>	<b>161,893</b>	<b>176,747</b>	<b>250,300</b>	<b>169,745</b>	<b>80,555</b>	<b>32%</b>
<b>Expenses:</b>							
Employee Compensation	145,340	150,418	166,435	150,822	149,684	(1,138)	(1%)
Expenses Related to Employee Compensation	48,247	48,044	48,586	47,691	53,145	5,454	11%
Materials and Supplies	12,671	21,672	14,221	14,370	14,370	0	0%
Cost of Goods Sold	0	117	0	0	0	0	0%
Community Events	69,018	75,166	75,873	70,000	70,025	25	0%
Utilities and Telephone	130,094	116,078	106,414	111,078	121,220	10,142	9%
Equipment Rental	602	811	1,584	700	700	0	0%
Outside Services	4,678	7,910	9,168	7,800	8,800	1,000	13%
Repairs and Maintenance	2,350	6,740	2,300	5,240	5,240	0	0%
Other Operating Expense	1,909	3,443	2,958	2,025	1,325	(700)	(35%)
Property and Sales Tax	53	26	53	0	0	0	0%
<b>Total Expenses</b>	<b>414,961</b>	<b>430,424</b>	<b>427,592</b>	<b>409,726</b>	<b>424,509</b>	<b>14,783</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$241,977</b>	<b>\$268,531</b>	<b>\$250,845</b>	<b>\$159,426</b>	<b>\$254,764</b>	<b>(\$95,338)</b>	<b>(60%)</b>
Allocated From Departments	143,783	118,993	144,908	128,061	131,264	3,203	3%
<b>Net Cost</b>	<b>\$385,759</b>	<b>\$387,524</b>	<b>\$395,753</b>	<b>\$287,487</b>	<b>\$386,028</b>	<b>(\$98,541)</b>	<b>(34%)</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
616 - CLUBHOUSE 6

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$11,310	\$13,281	\$14,680	\$20,100	\$15,230	\$4,870	24%
Miscellaneous	1,896	751	1,761	1,200	1,200	0	0%
<b>Total Non-Assessment Revenue</b>	<b>13,206</b>	<b>14,032</b>	<b>16,441</b>	<b>21,300</b>	<b>16,430</b>	<b>4,870</b>	<b>23%</b>
<b>Expenses:</b>							
Employee Compensation	53,828	62,689	66,332	58,197	13,575	(44,622)	(77%)
Expenses Related to Employee Compensation	5,632	5,868	14,948	12,080	3,852	(8,229)	(68%)
Materials and Supplies	3,883	5,127	5,696	4,950	4,950	0	0%
Utilities and Telephone	26,446	25,885	26,885	30,173	27,253	(2,920)	(10%)
Equipment Rental	0	0	432	0	0	0	0%
Outside Services	(451)	584	1,883	900	1,452	552	61%
Repairs and Maintenance	1,460	576	380	1,226	1,082	(144)	(12%)
Other Operating Expense	788	840	1,056	1,125	1,000	(125)	(11%)
<b>Total Expenses</b>	<b>91,586</b>	<b>101,568</b>	<b>117,612</b>	<b>108,651</b>	<b>53,164</b>	<b>(55,488)</b>	<b>(51%)</b>
<b>Net Cost (before allocations)</b>	<b>\$78,379</b>	<b>\$87,536</b>	<b>\$101,172</b>	<b>\$87,351</b>	<b>\$36,734</b>	<b>\$50,618</b>	<b>58%</b>
Allocated From Departments	53,617	41,391	68,010	60,161	83,447	23,287	39%
<b>Net Cost</b>	<b>\$131,996</b>	<b>\$128,927</b>	<b>\$169,181</b>	<b>\$147,512</b>	<b>\$120,181</b>	<b>\$27,331</b>	<b>19%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
617 - CLUBHOUSE 7

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$43,426	\$34,343	\$34,099	\$58,475	\$42,000	\$16,475	28%
Miscellaneous	70,127	67,842	64,594	71,827	64,755	7,072	10%
<b>Total Non-Assessment Revenue</b>	<b>113,553</b>	<b>102,185</b>	<b>98,693</b>	<b>130,302</b>	<b>106,755</b>	<b>23,547</b>	<b>18%</b>
<b>Expenses:</b>							
Employee Compensation	80,711	73,674	67,524	80,888	55,143	(25,745)	(32%)
Expenses Related to Employee Compensation	13,041	12,413	13,954	17,053	19,238	2,185	13%
Materials and Supplies	(2,234)	8,964	11,231	13,132	11,432	(1,700)	(13%)
Community Events	28,611	19,753	13,691	19,753	13,691	(6,062)	(31%)
Utilities and Telephone	60,670	57,783	50,629	51,662	57,365	5,703	11%
Outside Services	2,219	2,620	14,919	2,937	5,268	2,331	79%
Repairs and Maintenance	1,370	1,490	89	532	532	0	0%
Other Operating Expense	1,142	1,338	1,455	1,126	1,394	268	24%
Property and Sales Tax	179	89	179	0	179	179	0%
<b>Total Expenses</b>	<b>185,709</b>	<b>178,123</b>	<b>173,670</b>	<b>187,082</b>	<b>164,242</b>	<b>(22,841)</b>	<b>(12%)</b>
<b>Net Cost (before allocations)</b>	<b>\$72,156</b>	<b>\$75,938</b>	<b>\$74,977</b>	<b>\$56,780</b>	<b>\$57,487</b>	<b>(\$706)</b>	<b>(1%)</b>
Allocated From Departments	56,733	42,732	64,168	56,771	77,960	21,188	37%
<b>Net Cost</b>	<b>\$128,888</b>	<b>\$118,671</b>	<b>\$139,145</b>	<b>\$113,552</b>	<b>\$135,446</b>	<b>(\$21,895)</b>	<b>(19%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
620 - EQUESTRIAN

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$7,116	\$9,976	\$8,272	\$250	\$8,450	(\$8,200)	(3280%)
Rentals	0	0	(94)	0	0	0	0%
Miscellaneous	134,014	125,467	119,416	159,895	119,274	40,621	25%
<b>Total Non-Assessment Revenue</b>	<b>141,130</b>	<b>135,443</b>	<b>127,594</b>	<b>160,145</b>	<b>127,724</b>	<b>32,421</b>	<b>20%</b>
<b>Expenses:</b>							
Employee Compensation	187,127	168,301	185,957	170,417	188,741	18,325	11%
Expenses Related to Employee Compensation	66,774	53,478	50,490	61,874	61,119	(755)	(1%)
Materials and Supplies	86,940	88,143	71,145	91,020	100,480	9,460	10%
Community Events	841	5,948	8,365	5,000	7,150	2,150	43%
Utilities and Telephone	39,334	72,634	75,182	14,891	77,186	62,295	418%
Outside Services	3,325	4,976	5,355	4,800	5,344	544	11%
Repairs and Maintenance	11,094	9,843	12,447	11,000	20,000	9,000	82%
Other Operating Expense	1,066	2,633	2,333	1,542	2,315	773	50%
Property and Sales Tax	56	28	56	0	28	28	0%
<b>Total Expenses</b>	<b>396,557</b>	<b>405,986</b>	<b>411,330</b>	<b>360,544</b>	<b>462,363</b>	<b>101,819</b>	<b>28%</b>
<b>Net Cost (before allocations)</b>	<b>\$255,427</b>	<b>\$270,542</b>	<b>\$283,736</b>	<b>\$200,399</b>	<b>\$334,639</b>	<b>(\$134,240)</b>	<b>(67%)</b>
Allocated From Departments	47,111	30,048	50,069	45,025	57,186	12,161	27%
<b>Net Cost</b>	<b>\$302,538</b>	<b>\$300,590</b>	<b>\$333,805</b>	<b>\$245,424</b>	<b>\$391,825</b>	<b>(\$146,401)</b>	<b>(60%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
670 - GOLF OPERATIONS - 27 HOLE

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$386	\$0	\$0	\$0	\$0	\$0	0%
Golf Operations	252,881	249,729	235,283	257,900	195,400	62,500	24%
Merchandise Sales	144,288	191,429	201,529	175,000	195,000	(20,000)	(11%)
Clubhouse Rentals and Event Fees	15,846	8,269	13,349	19,961	12,200	7,761	39%
Rentals	0	0	4,500	0	0	0	0%
Miscellaneous	15,922	670	1,970	11	0	11	100%
<b>Total Non-Assessment Revenue</b>	<b>429,323</b>	<b>450,098</b>	<b>456,631</b>	<b>452,872</b>	<b>402,600</b>	<b>50,272</b>	<b>11%</b>
<b>Expenses:</b>							
Employee Compensation	484,117	472,356	505,897	463,319	450,403	(12,916)	(3%)
Expenses Related to Employee Compensation	117,757	107,715	119,190	116,417	104,840	(11,577)	(10%)
Materials and Supplies	39,517	44,068	41,677	50,500	51,150	650	1%
Cost of Goods Sold	120,218	153,385	171,689	140,000	146,000	6,000	4%
Community Events	2,352	839	2,300	0	2,000	2,000	0%
Utilities and Telephone	51,972	51,511	48,071	113,518	85,793	(27,725)	(24%)
Equipment Rental	40,285	47,988	47,045	48,000	45,255	(2,745)	(6%)
Outside Services	4,768	18,554	6,756	325	5,655	5,330	1640%
Repairs and Maintenance	18,588	23,010	21,829	15,425	17,626	2,201	14%
Other Operating Expense	6,750	11,752	10,802	11,675	12,300	625	5%
Property and Sales Tax	9,224	14,511	15,978	13,000	16,000	3,000	23%
<b>Total Expenses</b>	<b>895,550</b>	<b>945,688</b>	<b>991,233</b>	<b>972,179</b>	<b>937,022</b>	<b>(35,156)</b>	<b>(4%)</b>
<b>Net Cost (before allocations)</b>	<b>\$466,227</b>	<b>\$495,590</b>	<b>\$534,602</b>	<b>\$519,307</b>	<b>\$534,422</b>	<b>(\$15,115)</b>	<b>(3%)</b>
Allocated To Departments	(12,695)	0	0	0	0	0	0%
Allocated From Departments	48,000	27,977	42,691	39,818	49,217	9,399	24%
<b>Net Cost</b>	<b>\$501,532</b>	<b>\$523,567</b>	<b>\$577,293</b>	<b>\$559,125</b>	<b>\$583,640</b>	<b>(\$24,515)</b>	<b>(4%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
672 - VILLAGE GREENS CAFÉ

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$46,500	\$45,000	\$49,500	\$45,000	\$54,000	(\$9,000)	(20%)
Miscellaneous	0	0	22	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>46,500</b>	<b>45,000</b>	<b>49,522</b>	<b>45,000</b>	<b>54,000</b>	<b>(9,000)</b>	<b>(20%)</b>
<b>Expenses:</b>							
Materials and Supplies	0	0	390	0	0	0	0%
Community Events	0	(839)	0	0	0	0	0%
Utilities and Telephone	16,674	14,054	15,535	15,076	16,236	1,160	8%
Outside Services	144	0	0	0	0	0	0%
Repairs and Maintenance	9,904	886	0	10,000	10,000	0	0%
Other Operating Expense	2,118	919	89	1,500	1,800	300	20%
<b>Total Expenses</b>	<b>28,840</b>	<b>15,020</b>	<b>16,013</b>	<b>26,576</b>	<b>28,036</b>	<b>1,460</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>(\$17,660)</b>	<b>(\$29,980)</b>	<b>(\$33,508)</b>	<b>(\$18,424)</b>	<b>(\$25,964)</b>	<b>\$7,540</b>	<b>41%</b>
Allocated From Departments	16,727	4,176	7,683	6,778	10,975	4,197	62%
<b>Net Cost</b>	<b>(\$933)</b>	<b>(\$25,804)</b>	<b>(\$25,825)</b>	<b>(\$11,646)</b>	<b>(\$14,989)</b>	<b>\$3,343</b>	<b>29%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
680 - GOLF OPERATIONS - 9 HOLE

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Operations	\$4,928	\$4,087	\$10,958	\$4,265	\$10,050	(\$5,785)	(136%)
Miscellaneous	132	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>5,060</b>	<b>4,087</b>	<b>10,958</b>	<b>4,265</b>	<b>10,050</b>	<b>(5,785)</b>	<b>(136%)</b>
<b>Expenses:</b>							
Employee Compensation	41,257	45,262	36,186	49,946	53,224	3,278	7%
Expenses Related to Employee Compensation	9,085	8,476	7,605	8,947	8,258	(689)	(8%)
Materials and Supplies	1,465	2,625	228	950	850	(100)	(11%)
Utilities and Telephone	1,045	1,012	1,024	1,015	1,094	79	8%
Equipment Rental	3,780	0	0	0	0	0	0%
Outside Services	0	10,860	0	0	0	0	0%
Other Operating Expense	0	0	1,244	0	0	0	0%
Property and Sales Tax	125	63	125	0	65	65	0%
<b>Total Expenses</b>	<b>56,758</b>	<b>68,297</b>	<b>46,413</b>	<b>60,859</b>	<b>63,492</b>	<b>2,633</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$51,698</b>	<b>\$64,210</b>	<b>\$35,455</b>	<b>\$56,594</b>	<b>\$53,442</b>	<b>\$3,152</b>	<b>6%</b>
Allocated From Departments	22,648	19,894	33,436	29,658	34,060	4,402	15%
<b>Net Cost</b>	<b>\$74,346</b>	<b>\$84,104</b>	<b>\$68,890</b>	<b>\$86,251</b>	<b>\$87,501</b>	<b>(\$1,250)</b>	<b>(1%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
690 - AQUATICS

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$15,164	\$6,045	\$4,349	\$6,000	\$1,600	\$4,400	73%
<b>Total Non-Assessment Revenue</b>	<b><u>15,164</u></b>	<b><u>6,045</u></b>	<b><u>4,349</u></b>	<b><u>6,000</u></b>	<b><u>1,600</u></b>	<b><u>4,400</u></b>	<b><u>73%</u></b>
<b>Expenses:</b>							
Employee Compensation	260,049	1,810	0	0	61,422	61,422	0%
Expenses Related to Employee Compensation	51,564	354	0	0	22,500	22,500	0%
Materials and Supplies	4,579	3,828	17,142	10,450	8,050	(2,400)	(23%)
Utilities and Telephone	116,895	139,627	144,291	120,776	131,785	11,009	9%
Equipment Rental	402	0	0	0	0	0	0%
Outside Services	59,263	400,501	399,804	435,000	480,000	45,000	10%
Repairs and Maintenance	0	0	706	0	0	0	0%
Other Operating Expense	6,677	2,311	2,034	0	0	0	0%
<b>Total Expenses</b>	<b><u>499,429</u></b>	<b><u>548,430</u></b>	<b><u>563,976</u></b>	<b><u>566,226</u></b>	<b><u>703,757</u></b>	<b><u>137,531</u></b>	<b><u>24%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$484,265</u></b>	<b><u>\$542,385</u></b>	<b><u>\$559,628</u></b>	<b><u>\$560,226</u></b>	<b><u>\$702,157</u></b>	<b><u>(\$141,931)</u></b>	<b><u>(25%)</u></b>
Allocated From Departments	162,194	140,885	161,947	142,327	122,149	(20,178)	(14%)
<b>Net Cost</b>	<b><u>\$646,460</u></b>	<b><u>\$683,270</u></b>	<b><u>\$721,575</u></b>	<b><u>\$702,553</u></b>	<b><u>\$824,306</u></b>	<b><u>(\$121,753)</u></b>	<b><u>(17%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
691 - FITNESS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$231	\$1,526	\$1,135	\$1,526	\$1,330	\$196	13%
Clubhouse Rentals and Event Fees	28,937	1,229	1,695	1,050	1,462	(412)	(39%)
Miscellaneous	72,568	110,615	143,806	114,520	132,655	(18,135)	(16%)
<b>Total Non-Assessment Revenue</b>	<b>101,736</b>	<b>113,370</b>	<b>146,636</b>	<b>117,096</b>	<b>135,447</b>	<b>(18,351)</b>	<b>(16%)</b>
<b>Expenses:</b>							
Employee Compensation	366,504	386,958	377,084	349,612	419,501	69,889	20%
Expenses Related to Employee Compensation	102,008	104,641	120,925	86,022	98,705	12,683	15%
Materials and Supplies	14,786	25,984	16,997	14,345	15,550	1,205	8%
Community Events	2,571	2,122	1,155	2,560	2,000	(560)	(22%)
Equipment Rental	2,083	14,331	24,567	24,000	24,000	0	0%
Outside Services	4,888	15,772	40,697	32,037	33,057	1,020	3%
Repairs and Maintenance	16,536	14,793	12,253	14,079	15,727	1,648	12%
Other Operating Expense	2,701	3,272	3,150	4,242	1,923	(2,319)	(55%)
Property and Sales Tax	0	110	82	0	0	0	0%
<b>Total Expenses</b>	<b>512,078</b>	<b>567,983</b>	<b>596,909</b>	<b>526,897</b>	<b>610,463</b>	<b>83,566</b>	<b>16%</b>
<b>Net Cost (before allocations)</b>	<b>\$410,342</b>	<b>\$454,613</b>	<b>\$450,273</b>	<b>\$409,801</b>	<b>\$475,016</b>	<b>(\$65,215)</b>	<b>(16%)</b>
Allocated From Departments	36,872	22,913	42,530	37,763	53,470	15,707	42%
<b>Net Cost</b>	<b>\$447,214</b>	<b>\$477,526</b>	<b>\$492,803</b>	<b>\$447,564</b>	<b>\$528,486</b>	<b>(\$80,922)</b>	<b>(18%)</b>



## DEPARTMENT OF HUMAN RESOURCES

Department Head: Carrie Weldon



Laguna Woods Village®

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The Department of Human Resource Services is responsible for the development, administration and implementation of all human resources and safety/environmental functions, ensuring that programs and policies are designed to meet organizational goals and protect the Company, the Community, and Staff in accordance with human resource and safety policies and governmental laws and regulations.

### Key Functional Areas:

- Benefits Administration
- Collective Bargaining & Contract Negotiations
- Labor/Employee Relations
- Legal and Governmental Compliance
- Human Resources Information Systems (HRIS)
- Equal Employment Opportunity (EEO)
- Safety/Environmental (including Hazardous Waste)
- Recruitment, Orientation & Training
- Employee Communication & Programs
- Workers' Compensation & Industrial Medical Benefits
- South Coast Air Quality Management District Compliance

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF HUMAN RESOURCE SERVICES

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	(\$1,224)	\$1,902	\$6,552	\$1,050	\$0	\$1,050	100%
<b>Total Non-Assessment Revenue</b>	<b>(1,224)</b>	<b>1,902</b>	<b>6,552</b>	<b>1,050</b>	<b>0</b>	<b>1,050</b>	<b>100%</b>
<b>Expenses:</b>							
Employee Compensation	608,838	595,655	748,664	581,483	635,662	54,179	9%
Expenses Related to Employee Compensation	147,403	159,180	180,576	137,232	139,186	1,954	1%
Materials and Supplies	8,790	6,706	7,135	6,400	9,900	3,500	55%
Legal Fees	353,235	201,098	713,914	150,000	450,000	300,000	200%
Professional Fees	81,044	63,667	101,275	114,690	97,700	(16,990)	(15%)
Outside Services	28,733	29,470	21,611	29,526	46,176	16,650	56%
Repairs and Maintenance	55	0	0	0	0	0	0%
Other Operating Expense	165,661	300,159	319,589	317,323	379,442	62,119	20%
<b>Total Expenses</b>	<b>1,393,759</b>	<b>1,355,935</b>	<b>2,092,763</b>	<b>1,336,654</b>	<b>1,758,066</b>	<b>421,411</b>	<b>32%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,394,982</b>	<b>\$1,354,033</b>	<b>\$2,086,212</b>	<b>\$1,335,604</b>	<b>\$1,758,066</b>	<b>(\$422,461)</b>	<b>(32%)</b>
Allocated To Departments	(930,364)	(1,052,566)	(1,368,620)	(1,081,217)	(1,162,933)	(81,716)	(8%)
Allocated From Departments	21,070	18,514	20,329	21,561	31,506	9,945	46%
<b>Net Cost</b>	<b>\$485,688</b>	<b>\$319,982</b>	<b>\$737,921</b>	<b>\$275,948</b>	<b>\$626,638</b>	<b>(\$350,690)</b>	<b>(127%)</b>

## MAINTENANCE & CONSTRUCTION DEPARTMENT

Department Head: Ernesto Munoz



Laguna Woods Village®

The Maintenance & Construction Department is responsible for operating, maintaining, repairing, and replacing the Community's physical assets or resources, including the following services:

Maintenance & Construction – Includes the planning, organization, management and implementation of maintenance operations as well as provides Committee and Board support. Also serves as liaison with GRF and Mutual Boards of Directors, Committees, task forces, individual directors, and residents on normal and special maintenance activities. The department also reports to the Executive Hearing Committee regarding damages sustained from resident's alterations, negligence or vehicle accidents. Additionally, the Department studies, analyzes, reports and makes recommendations on wide-ranging maintenance subjects to improve maintenance of the Community and the effectiveness/efficiencies of Department operations.

Maintenance Services – Provides project management, supervision, and administrative support for Mutual components replacement programs, service requests, and maintenance projects, e.g. Waste Line Remediation. This oversight is provided to the following work centers; Appliance, Electrical, Plumbing, and Facility Services that also care for the heating and cooling units and pools at GRF facilities.

Building Maintenance – Provides management and oversight of building maintenance in areas of; interior carpentry, exterior general carpentry maintenance, dry rot, interior/exterior painting, and interior manor components, such as vinyl flooring, countertops, shower/bath enclosures, ceramic tile and low-flow toilets. Evaluates, plans, and coordinates annual maintenance programs for; Prior-to-Paint, Exterior Paint, Top Coat, Garden Villa Lobby and Mailroom Renovation, Garden Villa Recreation Room, and Full Structure Tenting. Responds to, inspects, assess, and coordinates member maintenance request for; pest control, broken glass, and interior component replacement. Additionally, proactively inspect all 81 three-story buildings three times a year to identify deficiencies and maintenance needs of both structural and non-structural issues at each facility, as well as follow up to ensure the maintenance issues are addressed in a timely manner.

Permits & Inspections – Responsible for Mutual Consent (permit) applications and inspection services for the Community in the areas of: demolition and construction permits required by owners who wish to make an alteration to their manors; alteration variance requests; resale inspections, to evaluate the condition of property when a unit is listed for resale; unoccupied unit inspections, to evaluate the condition of property when a unit is left vacant for more than 180 days; rule enforcement, investigates and coordinates the containment, testing and cleanup of any damage to Mutual property. This division provides support and recommendations to the Architectural Control and Standards Committee.



Moisture Intrusion – Evaluates moisture intrusion events, assesses property damage, coordination of necessary restoration services with numerous vendors and in-house staff while following strict federal, state, and local regulations regarding hazardous materials such as asbestos, mold, lead, and bacteria.

Projects – Prepare project scopes of work and specifications, create and monitor critical path schedules and budgets for construction projects, plan and inspect construction work, manage requests for information and submittal approval process, research information on products and new construction methods, write detailed status reports, monitor elevator, roofing, copper pipe remediation and asphalt contracts.

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF MAINTENANCE & CONSTRUCTION

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$0	(\$10)	\$0	\$0	\$0	\$0	0%
Chargeable Service	(651)	0	0	0	0	0	0%
Fees and Charges for Services to Residents	800,088	505,454	1,368,358	854,631	1,065,443	(210,812)	(25%)
Miscellaneous	19,124	11,507	10,076	12,500	4,000	8,500	68%
<b>Total Non-Assessment Revenue</b>	<b>818,561</b>	<b>516,951</b>	<b>1,378,434</b>	<b>867,131</b>	<b>1,069,443</b>	<b>(202,312)</b>	<b>(23%)</b>
<b>Expenses:</b>							
Employee Compensation	9,342,342	9,628,786	10,240,109	10,901,660	11,174,790	273,130	3%
Expenses Related to Employee Compensation	3,517,187	3,702,655	4,233,460	4,575,360	4,185,137	(390,223)	(9%)
Materials and Supplies	3,283,825	3,074,555	3,757,173	4,033,273	4,000,649	(32,624)	(1%)
Cost of Goods Sold	12,232	(3,768)	3,568	0	0	0	0%
Utilities and Telephone	22,983	46,707	19,842	28,950	29,825	875	3%
Professional Fees	141,541	73,154	174,180	206,982	194,783	(12,199)	(6%)
Equipment Rental	106,164	106,864	41,305	76,500	41,500	(35,000)	(46%)
Outside Services	16,859,086	13,211,247	17,328,215	17,048,406	17,178,672	130,266	1%
Repairs and Maintenance	154,901	71,575	117,350	158,204	154,318	(3,886)	(2%)
Other Operating Expense	101,110	154,841	127,322	211,228	259,683	48,455	23%
(Gain)/Loss on sale or trade warehouse	0	12,706	0	0	0	0	0%
Property and Sales Tax	83	0	0	0	0	0	0%
Cable Programming/Copyright/Franchise	96	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>33,541,551</b>	<b>30,079,323</b>	<b>36,042,523</b>	<b>37,240,563</b>	<b>37,219,357</b>	<b>(21,206)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$32,722,989</b>	<b>\$29,562,372</b>	<b>\$34,664,089</b>	<b>\$36,373,432</b>	<b>\$36,149,914</b>	<b>\$223,518</b>	<b>1%</b>
Allocated To Departments	(861,857)	(1,338,785)	(716,024)	(616,855)	(514,399)	102,456	17%
Allocated From Departments	1,105,360	1,712,219	1,014,656	885,531	948,043	62,512	7%
<b>Net Cost</b>	<b>\$32,966,493</b>	<b>\$29,935,806</b>	<b>\$34,962,721</b>	<b>\$36,642,108</b>	<b>\$36,583,558</b>	<b>\$58,550</b>	<b>0%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**900 - MAINTENANCE OPERATIONS**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$32	\$0	\$528	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>32</b>	<b>0</b>	<b>528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	485,101	331,745	461,825	583,763	533,940	(49,822)	(9%)
Expenses Related to Employee Compensation	83,287	71,964	119,627	116,417	103,326	(13,091)	(11%)
Materials and Supplies	6,661	5,671	3,110	3,034	3,540	506	17%
Outside Services	18,193	14,765	15,383	29,530	79,600	50,070	170%
Other Operating Expense	5,536	3,963	3,372	7,926	10,080	2,154	27%
<b>Total Expenses</b>	<b>598,778</b>	<b>428,108</b>	<b>603,317</b>	<b>740,669</b>	<b>730,486</b>	<b>(10,183)</b>	<b>(1%)</b>
<b>Net Cost (before allocations)</b>	<b>\$598,745</b>	<b>\$428,108</b>	<b>\$602,789</b>	<b>\$740,669</b>	<b>\$730,486</b>	<b>\$10,183</b>	<b>1%</b>
Allocated To Departments	(18,193)	(600,586)	0	0	0	0	0%
Allocated From Departments	333,373	844,539	435,960	374,821	331,709	(43,112)	(12%)
<b>Net Cost</b>	<b>\$913,925</b>	<b>\$672,061</b>	<b>\$1,038,749</b>	<b>\$1,115,491</b>	<b>\$1,062,195</b>	<b>\$53,295</b>	<b>5%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**904 - MAINTENANCE SERVICES**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	(\$1)	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	0	0	9	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>(1)</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	187,521	272,681	264,872	278,033	448,325	170,293	61%
Expenses Related to Employee Compensation	46,292	64,634	88,010	81,173	118,786	37,613	46%
Materials and Supplies	2,044	1,741	1,203	1,500	8,000	6,500	433%
Professional Fees	0	0	19,318	5,000	5,000	0	0%
Outside Services	1,839,001	708,014	1,748	6,000	3,363,500	3,357,500	55958%
Other Operating Expense	99	5,212	113	11,400	14,500	3,100	27%
<b>Total Expenses</b>	<b>2,074,957</b>	<b>1,052,282</b>	<b>375,264</b>	<b>383,106</b>	<b>3,958,111</b>	<b>3,575,005</b>	<b>933%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,074,958</b>	<b>\$1,052,282</b>	<b>\$375,256</b>	<b>\$383,106</b>	<b>\$3,958,111</b>	<b>(\$3,575,005)</b>	<b>(933%)</b>
Allocated To Departments	(73,216)	(97,441)	(112,366)	(94,632)	(131,286)	(36,654)	(39%)
Allocated From Departments	8,288	19,322	320	0	0	0	0%
<b>Net Cost</b>	<b>\$2,010,031</b>	<b>\$974,163</b>	<b>\$263,209</b>	<b>\$288,474</b>	<b>\$3,826,825</b>	<b>(\$3,538,351)</b>	<b>(1227%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**909 - MOISTURE INTRUSION**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$0	\$216,742	\$180,000	\$222,000	(\$42,000)	(23%)
Miscellaneous	0	0	15	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>216,756</b>	<b>180,000</b>	<b>222,000</b>	<b>(42,000)</b>	<b>(23%)</b>
<b>Expenses:</b>							
Employee Compensation	0	0	282,238	396,870	396,726	(144)	0%
Expenses Related to Employee Compensation	0	0	53,006	122,687	116,938	(5,748)	(5%)
Materials and Supplies	0	0	9,852	10,850	10,850	0	0%
Outside Services	0	0	3,150,237	2,752,002	2,788,222	36,220	1%
Other Operating Expense	0	0	10,251	13,850	15,500	1,650	12%
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>3,505,583</b>	<b>3,296,259</b>	<b>3,328,236</b>	<b>31,977</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,288,827</b>	<b>\$3,116,259</b>	<b>\$3,106,236</b>	<b>\$10,023</b>	<b>0%</b>
Allocated To Departments	0	0	(3,350)	(4,861)	0	4,861	100%
Allocated From Departments	0	0	3,489	3,102	989	(2,114)	(68%)
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,288,966</b>	<b>\$3,114,501</b>	<b>\$3,107,225</b>	<b>\$7,276</b>	<b>0%</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**910 - BUILDING MAINTENANCE**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$88,050	\$138,274	\$263,544	\$2,000	\$2,000	\$0	0%
Miscellaneous	6,423	0	109	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>94,474</b>	<b>138,274</b>	<b>263,653</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	674,314	797,802	606,114	612,520	658,207	45,687	7%
Expenses Related to Employee Compensation	171,452	188,321	168,731	183,433	185,256	1,823	1%
Materials and Supplies	22,113	14,212	18,592	21,855	21,999	144	1%
Utilities and Telephone	0	1,500	16,850	0	0	0	0%
Professional Fees	7,965	20,991	20,285	41,982	53,783	11,801	28%
Equipment Rental	16,433	0	0	0	0	0	0%
Outside Services	3,494,164	4,258,082	1,896,563	1,947,856	2,494,035	546,179	28%
Repairs and Maintenance	29,781	67,311	23,266	84,622	37,318	(47,304)	(56%)
Other Operating Expense	10,869	39,413	38,618	74,111	70,000	(4,111)	(6%)
Property and Sales Tax	83	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>4,427,174</b>	<b>5,387,632</b>	<b>2,789,018</b>	<b>2,966,378</b>	<b>3,520,597</b>	<b>554,219</b>	<b>19%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,332,700</b>	<b>\$5,249,358</b>	<b>\$2,525,365</b>	<b>\$2,964,378</b>	<b>\$3,518,597</b>	<b>(\$554,219)</b>	<b>(19%)</b>
Allocated To Departments	(103,075)	(117,722)	(8,298)	0	0	0	0%
Allocated From Departments	43,468	33,634	5,125	4,548	4,987	440	10%
<b>Net Cost</b>	<b>\$4,273,094</b>	<b>\$5,165,270</b>	<b>\$2,522,192</b>	<b>\$2,968,926</b>	<b>\$3,523,585</b>	<b>(\$554,659)</b>	<b>(19%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
911 - APPLIANCE

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Chargeable Service	(\$280)	\$0	\$0	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	167,269	2,151	34,015	120,363	120,366	(3)	0%
Miscellaneous	0	0	7	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>166,989</u></b>	<b><u>2,151</u></b>	<b><u>34,022</u></b>	<b><u>120,363</u></b>	<b><u>120,366</u></b>	<b><u>(3)</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	338,833	351,695	327,285	281,736	284,648	2,912	1%
Expenses Related to Employee Compensation	133,521	138,654	151,569	132,838	121,148	(11,690)	(9%)
Materials and Supplies	661,928	452,846	417,194	550,960	665,509	114,549	21%
Cost of Goods Sold	0	819	382	0	0	0	0%
Outside Services	12,813	3,010	97,568	0	123,000	123,000	0%
Repairs and Maintenance	731	604	205	800	800	0	0%
Other Operating Expense	2,130	4,592	2,803	2,000	6,001	4,001	200%
<b>Total Expenses</b>	<b><u>1,149,956</u></b>	<b><u>952,221</u></b>	<b><u>997,006</u></b>	<b><u>968,334</u></b>	<b><u>1,201,106</u></b>	<b><u>232,772</u></b>	<b><u>24%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$982,967</u></b>	<b><u>\$950,070</u></b>	<b><u>\$962,983</u></b>	<b><u>\$847,971</u></b>	<b><u>\$1,080,740</u></b>	<b><u>(\$232,769)</u></b>	<b><u>(27%)</u></b>
Allocated From Departments	24,266	36,842	43,313	35,129	48,233	13,104	37%
<b>Net Cost</b>	<b><u>\$1,007,233</u></b>	<b><u>\$986,912</u></b>	<b><u>\$1,006,296</u></b>	<b><u>\$883,099</u></b>	<b><u>\$1,128,973</u></b>	<b><u>(\$245,874)</u></b>	<b><u>(28%)</u></b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 912 - CARPENTRY

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$31,037	\$6,446	\$26,974	\$0	\$0	\$0	0%
Miscellaneous	0	0	791	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>31,037</b>	<b>6,446</b>	<b>27,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	2,244,040	2,358,090	2,278,221	2,405,894	2,436,416	30,522	1%
Expenses Related to Employee Compensation	930,300	994,609	1,052,451	1,122,362	1,023,409	(98,953)	(9%)
Materials and Supplies	659,576	708,376	747,237	939,334	977,152	37,818	4%
Cost of Goods Sold	4,095	114	1,844	0	0	0	0%
Utilities and Telephone	22,983	45,207	4,000	28,950	29,825	875	3%
Equipment Rental	32,764	4,148	15,913	30,000	15,000	(15,000)	(50%)
Outside Services	82,258	53,887	510,206	17,411	5,000	(12,411)	(71%)
Repairs and Maintenance	2,449	1,794	2,550	3,589	3,600	11	0%
Other Operating Expense	27,988	27,581	17,997	20,000	27,800	7,800	39%
(Gain)/Loss on sale or trade warehouse	0	1,386	0	0	0	0	0%
<b>Total Expenses</b>	<b>4,006,455</b>	<b>4,195,192</b>	<b>4,630,418</b>	<b>4,567,541</b>	<b>4,518,202</b>	<b>(49,339)</b>	<b>(1%)</b>
<b>Net Cost (before allocations)</b>	<b>\$3,975,418</b>	<b>\$4,188,746</b>	<b>\$4,602,653</b>	<b>\$4,567,541</b>	<b>\$4,518,202</b>	<b>\$49,339</b>	<b>1%</b>
Allocated From Departments	182,198	190,883	133,481	118,486	162,583	44,097	37%
<b>Net Cost</b>	<b>\$4,157,616</b>	<b>\$4,379,629</b>	<b>\$4,736,135</b>	<b>\$4,686,027</b>	<b>\$4,680,785</b>	<b>\$5,242</b>	<b>0%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 913 - ELECTRICAL

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	(\$307)	\$0	\$0	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	25,669	13,178	59,322	28,958	30,399	(1,440)	(5%)
Miscellaneous	0	0	179	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>25,361</b>	<b>13,178</b>	<b>59,501</b>	<b>28,958</b>	<b>30,399</b>	<b>(1,440)</b>	<b>(5%)</b>
<b>Expenses:</b>							
Employee Compensation	443,557	434,398	465,801	557,294	582,265	24,970	4%
Expenses Related to Employee Compensation	195,748	224,540	222,330	264,651	242,477	(22,173)	(8%)
Materials and Supplies	105,015	121,109	98,270	103,129	117,114	13,985	14%
Cost of Goods Sold	2,091	158	88	0	0	0	0%
Outside Services	3,700	48,191	37,506	90,000	120,000	30,000	33%
Repairs and Maintenance	0	315	162	400	400	0	0%
Other Operating Expense	3,484	8,590	4,971	4,000	8,001	4,001	100%
<b>Total Expenses</b>	<b>753,594</b>	<b>837,303</b>	<b>829,129</b>	<b>1,019,474</b>	<b>1,070,257</b>	<b>50,783</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$728,233</b>	<b>\$824,125</b>	<b>\$769,628</b>	<b>\$990,516</b>	<b>\$1,039,859</b>	<b>(\$49,343)</b>	<b>(5%)</b>
Allocated From Departments	76,684	85,521	80,196	67,694	77,554	9,860	15%
<b>Net Cost</b>	<b>\$804,917</b>	<b>\$909,646</b>	<b>\$849,824</b>	<b>\$1,058,210</b>	<b>\$1,117,413</b>	<b>(\$59,203)</b>	<b>(6%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 914 - PLUMBING

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	(\$25)	\$0	\$0	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	114,578	56,905	304,301	106,193	127,211	(21,018)	(20%)
Miscellaneous	0	0	316	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>114,553</b>	<b>56,905</b>	<b>304,617</b>	<b>106,193</b>	<b>127,211</b>	<b>(21,018)</b>	<b>(20%)</b>
<b>Expenses:</b>							
Employee Compensation	1,122,080	1,225,968	1,287,294	1,431,802	1,445,841	14,040	1%
Expenses Related to Employee Compensation	447,413	497,921	575,998	640,853	584,300	(56,553)	(9%)
Materials and Supplies	460,673	436,428	1,013,301	976,892	800,283	(176,609)	(18%)
Cost of Goods Sold	2,470	472	1,145	0	0	0	0%
Professional Fees	0	0	0	50,000	0	(50,000)	(100%)
Outside Services	124,932	251,184	897,341	184,000	245,002	61,002	33%
Repairs and Maintenance	3,227	1,905	1,496	2,000	2,000	0	0%
Other Operating Expense	8,793	23,928	12,557	16,720	18,400	1,680	10%
<b>Total Expenses</b>	<b>2,169,587</b>	<b>2,437,807</b>	<b>3,789,132</b>	<b>3,302,266</b>	<b>3,095,826</b>	<b>(206,440)</b>	<b>(6%)</b>
<b>Net Cost (before allocations)</b>	<b>\$2,055,034</b>	<b>\$2,380,902</b>	<b>\$3,484,514</b>	<b>\$3,196,074</b>	<b>\$2,968,615</b>	<b>\$227,458</b>	<b>7%</b>
Allocated From Departments	165,762	195,705	157,856	149,576	162,816	13,241	9%
<b>Net Cost</b>	<b>\$2,220,797</b>	<b>\$2,576,606</b>	<b>\$3,642,371</b>	<b>\$3,345,649</b>	<b>\$3,131,432</b>	<b>\$214,218</b>	<b>6%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
917 - INTERIOR COMPONENTS

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$513	\$145	\$919	\$44,600	\$61,939	(\$17,339)	(39%)
Miscellaneous	0	8	263	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>513</b>	<b>153</b>	<b>1,183</b>	<b>44,600</b>	<b>61,939</b>	<b>(17,339)</b>	<b>(39%)</b>
<b>Expenses:</b>							
Employee Compensation	482,260	420,925	505,615	500,344	461,510	(38,834)	(8%)
Expenses Related to Employee Compensation	199,802	185,845	226,959	237,983	192,848	(45,135)	(19%)
Materials and Supplies	652,330	571,808	642,416	737,137	676,354	(60,783)	(8%)
Cost of Goods Sold	485	258	109	0	0	0	0%
Equipment Rental	100	0	0	0	0	0	0%
Outside Services	199	1,213	1,976	0	0	0	0%
Repairs and Maintenance	555	0	237	0	500	500	0%
Other Operating Expense	5,522	6,185	4,405	6,000	6,000	0	0%
(Gain)/Loss on sale or trade warehouse	0	1,646	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,341,252</b>	<b>1,187,879</b>	<b>1,381,718</b>	<b>1,481,464</b>	<b>1,337,212</b>	<b>(144,252)</b>	<b>(10%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,340,739</b>	<b>\$1,187,726</b>	<b>\$1,380,535</b>	<b>\$1,436,864</b>	<b>\$1,275,273</b>	<b>\$161,591</b>	<b>11%</b>
Allocated From Departments	30,049	42,633	13,703	11,775	25,637	13,862	118%
<b>Net Cost</b>	<b>\$1,370,787</b>	<b>\$1,230,359</b>	<b>\$1,394,238</b>	<b>\$1,448,639</b>	<b>\$1,300,910</b>	<b>\$147,729</b>	<b>10%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
918 - HANDYMAN SERVICES

	<u>2016 Actuals</u>	<u>2017 Actuals</u>	<u>2018 Actuals</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$0	\$39,887	\$50,000	\$0	\$50,000	100%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>39,887</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>100%</b>
<b>Expenses:</b>							
Employee Compensation	0	0	57,189	104,374	0	(104,374)	(100%)
Expenses Related to Employee Compensation	0	0	20,966	51,755	0	(51,755)	(100%)
Materials and Supplies	0	0	7,627	10,500	0	(10,500)	(100%)
Other Operating Expense	0	0	0	1,000	0	(1,000)	(100%)
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>85,781</b>	<b>167,629</b>	<b>0</b>	<b>(167,629)</b>	<b>(100%)</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,894</b>	<b>\$117,629</b>	<b>\$0</b>	<b>\$117,629</b>	<b>100%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,894</b>	<b>\$117,629</b>	<b>\$0</b>	<b>\$117,629</b>	<b>100%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
920 - CONSTRUCTION/PROJECT MANAGEMENT

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$22,536	\$6,901	\$22,522	\$20,850	\$7,500	\$13,350	64%
Miscellaneous	0	0	25	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>22,536</b>	<b>6,901</b>	<b>22,547</b>	<b>20,850</b>	<b>7,500</b>	<b>13,350</b>	<b>64%</b>
<b>Expenses:</b>							
Employee Compensation	492,516	569,475	609,099	649,438	677,348	27,910	4%
Expenses Related to Employee Compensation	107,243	111,035	132,217	187,992	169,405	(18,586)	(10%)
Materials and Supplies	47,219	11,472	13,589	9,200	5,000	(4,200)	(46%)
Professional Fees	133,575	52,163	134,578	110,000	136,000	26,000	24%
Equipment Rental	0	4,100	0	2,500	2,500	0	0%
Outside Services	11,057,867	7,728,943	10,685,686	11,586,624	7,489,664	(4,096,960)	(35%)
Repairs and Maintenance	113,823	34,641	86,711	46,000	86,000	40,000	87%
Other Operating Expense	9,588	2,081	2,520	17,000	37,400	20,400	120%
<b>Total Expenses</b>	<b>11,961,832</b>	<b>8,513,910</b>	<b>11,664,400</b>	<b>12,608,753</b>	<b>8,603,317</b>	<b>(4,005,436)</b>	<b>(32%)</b>
<b>Net Cost (before allocations)</b>	<b>\$11,939,295</b>	<b>\$8,507,009</b>	<b>\$11,641,852</b>	<b>\$12,587,903</b>	<b>\$8,595,817</b>	<b>\$3,992,086</b>	<b>32%</b>
Allocated To Departments	(22,678)	(20,586)	0	0	0	0	0%
Allocated From Departments	32,726	23,433	5,901	5,323	4,990	(333)	(6%)
<b>Net Cost</b>	<b>\$11,949,343</b>	<b>\$8,509,857</b>	<b>\$11,647,753</b>	<b>\$12,593,226</b>	<b>\$8,600,807</b>	<b>\$3,992,420</b>	<b>32%</b>



**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**925 - MANOR ALTERATIONS AND PERMITS**

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$0	(\$10)	\$0	\$0	\$0	\$0	0%
Chargeable Service	(38)	0	0	0	0	0	0%
Fees and Charges for Services to Residents	347,328	279,550	394,981	294,159	488,573	(194,414)	(66%)
Miscellaneous	12,700	11,510	7,950	12,500	4,000	8,500	68%
<b>Total Non-Assessment Revenue</b>	<b>359,990</b>	<b>291,050</b>	<b>402,931</b>	<b>306,659</b>	<b>492,573</b>	<b>(185,914)</b>	<b>(61%)</b>
<b>Expenses:</b>							
Employee Compensation	402,067	449,854	512,711	482,027	628,308	146,281	30%
Expenses Related to Employee Compensation	121,946	134,700	180,367	146,604	177,338	30,734	21%
Materials and Supplies	74,656	11,871	73,234	0	9,500	9,500	0%
Outside Services	86,891	75,899	(7,631)	380,760	385,000	4,240	1%
Other Operating Expense	3,342	0	1,065	2,200	8,500	6,300	286%
<b>Total Expenses</b>	<b>688,901</b>	<b>672,325</b>	<b>759,746</b>	<b>1,011,590</b>	<b>1,208,646</b>	<b>197,056</b>	<b>19%</b>
<b>Net Cost (before allocations)</b>	<b>\$328,911</b>	<b>\$381,274</b>	<b>\$356,815</b>	<b>\$704,931</b>	<b>\$716,073</b>	<b>(\$11,142)</b>	<b>(2%)</b>
Allocated From Departments	25,739	25,786	10,070	9,041	8,480	(562)	(6%)
<b>Net Cost</b>	<b>\$354,650</b>	<b>\$407,061</b>	<b>\$366,885</b>	<b>\$713,973</b>	<b>\$724,553</b>	<b>(\$10,580)</b>	<b>(1%)</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
 926 - FACILITIES MANAGEMENT

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$126	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	346,405	315,367	375,844	371,446	324,633	(46,813)	(13%)
Expenses Related to Employee Compensation	136,218	123,900	158,865	164,942	125,306	(39,636)	(24%)
Materials and Supplies	119,099	117,620	157,169	124,526	24,900	(99,626)	(80%)
Cost of Goods Sold	6	0	0	0	0	0	0%
Equipment Rental	19,471	2,050	0	4,000	4,000	0	0%
Outside Services	100,468	51,109	37,224	25,000	25,000	0	0%
Repairs and Maintenance	0	11,194	0	15,793	15,700	(93)	(1%)
Other Operating Expense	2,420	4,282	3,135	5,500	7,501	2,001	36%
Cable Programming/Copyright/Franchise	96	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>724,183</b>	<b>625,523</b>	<b>732,236</b>	<b>711,207</b>	<b>527,040</b>	<b>(184,167)</b>	<b>(26%)</b>
<b>Net Cost (before allocations)</b>	<b>\$724,183</b>	<b>\$625,523</b>	<b>\$732,111</b>	<b>\$711,207</b>	<b>\$527,040</b>	<b>\$184,167</b>	<b>26%</b>
Allocated To Departments	(644,695)	(502,450)	(592,010)	(517,362)	(383,113)	134,249	26%
Allocated From Departments	35,362	41,750	44,658	35,908	43,674	7,766	22%
<b>Net Cost</b>	<b>\$114,850</b>	<b>\$164,823</b>	<b>\$184,759</b>	<b>\$229,753</b>	<b>\$187,601</b>	<b>\$42,152</b>	<b>18%</b>

**2020 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
932 - PAINT

	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$3,076	\$1,904	\$4,622	\$7,508	\$5,456	\$2,053	27%
Miscellaneous	1	(11)	286	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>3,077</b>	<b>1,893</b>	<b>4,908</b>	<b>7,508</b>	<b>5,456</b>	<b>2,053</b>	<b>27%</b>
<b>Expenses:</b>							
Employee Compensation	2,123,647	2,100,786	2,206,000	2,246,119	2,296,622	50,502	2%
Expenses Related to Employee Compensation	943,968	966,531	1,082,365	1,121,672	1,024,600	(97,073)	(9%)
Materials and Supplies	472,511	621,401	554,380	544,356	680,448	136,092	25%
Cost of Goods Sold	3,085	(5,589)	0	0	0	0	0%
Utilities and Telephone	0	0	(1,008)	0	0	0	0%
Equipment Rental	37,396	96,566	25,392	40,000	20,000	(20,000)	(50%)
Outside Services	38,601	16,949	4,409	29,223	60,649	31,426	108%
Repairs and Maintenance	4,334	(46,191)	2,724	5,000	8,000	3,000	60%
Other Operating Expense	21,339	29,013	25,514	29,521	30,000	479	2%
(Gain)/Loss on sale or trade warehouse	0	9,674	0	0	0	0	0%
<b>Total Expenses</b>	<b>3,644,883</b>	<b>3,789,141</b>	<b>3,899,777</b>	<b>4,015,892</b>	<b>4,120,319</b>	<b>104,427</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$3,641,806</b>	<b>\$3,787,248</b>	<b>\$3,894,868</b>	<b>\$4,008,383</b>	<b>\$4,114,863</b>	<b>(\$106,480)</b>	<b>(3%)</b>
Allocated From Departments	147,444	172,172	80,583	70,127	76,391	6,264	9%
<b>Net Cost</b>	<b>\$3,789,251</b>	<b>\$3,959,421</b>	<b>\$3,975,451</b>	<b>\$4,078,511</b>	<b>\$4,191,255</b>	<b>(\$112,744)</b>	<b>(3%)</b>