

# 2022 BUSINESS PLANS

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



Laguna Woods Village®

\*Cover Photo: Mark Rabinowitch



**Laguna Woods Village**  
**2022 BUSINESS PLANS**  
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## STAFF REPORT

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**DATE:** November 1, 2021  
**FOR:** Board of Directors  
**SUBJECT:** 2022 Business Plan – Final

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### **RECOMMENDATION**

Receive and file.

### **BACKGROUND**

In September 2021, at regular scheduled meetings, each of the Corporate Boards adopted by resolution the 2022 Business Plans inclusive of operating, capital, and reserve funding. Collectively, a consolidated budget of \$114,771,520 is planned for revenues and expenditures in Laguna Woods Village (GRF, United Mutual, and Third Mutual). This final version of the budget represents an increase of \$4,981,070 or 5% compared to current year, of which \$5,840,463 relates to anticipated insurance premium increases.

### **DISCUSSION**

As a service organization, VMS staffing is the largest component of the business plan. The adopted budget includes a net increase of 6.33 positions to address enhancements in service levels with an emphasis on office of the CEO, resident services, and general services.

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 September 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 increased by (\$2,298,778)** with budget adjustments to reflect an increase in Trust Facilities fee from \$5,000 to \$7,500, increased revenue in Broadband Services due to assumed favorable internet contract negotiation and increase in revenue in Recreation Services due to facility re-openings after COVID-19.

## Expenses

- **Employee Compensation increased by \$1,452,454 or 4%** due to increases in staffing and the inclusion of increased minimum wage and other planned wage adjustments. Staffing levels increased by 6.33 Full Time Equivalents (FTEs), primarily in Office of the CEO, Resident Services, Recreation Services, and General Services due to added supervisor roles, re-employment of full recreation staff due to facilities re-openings, and conducting previously outsourced gutter cleaning program primarily in house.
- **Expenses Related to Compensation increased by \$829,478 or 6%** primarily due to a 10% rate increase contingency for non-union medical insurance costs based on current year, increased staffing, and contractual increase for the union retirement plan.
- **Materials decreased by (\$208,014)** due to a budgeting adjustment for fertilization costs for grounds maintenance, lower interior components materials costs for countertop and tile replacements, and elimination of ID cards to be ordered in 2022 due to current year surplus.
- **Community Events increased by \$68,395** in anticipation of event levels returning to pre-pandemic levels.
- **Electricity increased by \$42,521** based on historical consumption at projected rates.
- **Sewer increased by \$117,491** based on historical consumption at projected rates. Sewer rates increased per El Toro Water budget that went into effect July 2021.
- **Water increased by \$315,034** based on historical consumption at projected rates. Water rates increased per El Toro Water budget that went into effect July 2021.
- **Trash increased by \$110,592** based on current consumption at a projected 10% rate increase.
- **Telephone increased by \$29,026** to reflect increased cellular expense associated with in-field data use.
- **Legal fees decreased by (\$95,000)** due to an overall contingency reduction for legal expenses.
- **Professional Fees decreased by (\$121,532)** due to moving information services consulting fees to outside services, partially offset by addition of consulting fees contingencies for examination and professional legal opinion on franchise fees for the village cable TV network.
- **Equipment Rental increased by \$48,068** to reflect recent year actuals primarily used for rental of manlifts when mutual manlifts are unavailable or in repair.
- **Outside Services decreased by (\$1,937,951)** primarily due to reduction and postponement of programs such as a reduced building structure dry rot program and elimination of parapet wall removal for 2022.
- **Repairs and Maintenance increased by \$320,019** due to added software subscription, licenses, and maintenance for information services for network safety.
- **Other Operating Expense decreased by (\$43,932)** primarily due to an eliminated contingency for non-scheduled pest control.
- **Property and Sales Tax increased by \$246,967** for the cooperatives, in anticipation of higher assessed property values.

- Insurance increased by \$5,840,463 due to market conditions; premiums at renewal were higher for most insurances, particularly Property and Hazard & Liability Insurance.
- Cable Programming/Copyright/Franchise increased by \$288,912 due to assumed rate increases for programming contracts.
- Uncollectible Accounts decreased by (\$28,150) based on recent years' experience.

### **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 2022 fiscal year, as required by Civil Code §5300.

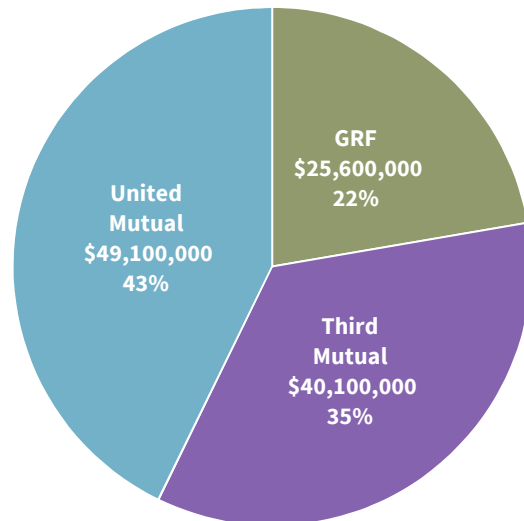
**Prepared By:** Jose Campos, Interim Financial Services Director

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

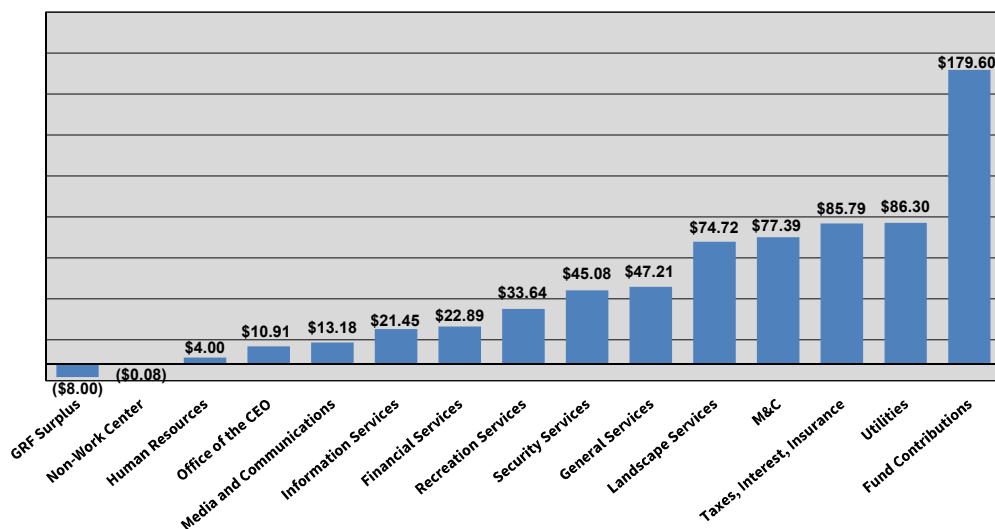
## Business Plan Update

- \$134 million planned expenditures is offset by non-assessment revenues of \$19 million
- Staffing net decrease of 6 positions
- GRF five-year CIP with \$7.3M for planned projects and equipment in 2022
- Treatment of current year operating surplus generated from COVID-19 shutdown

### 2022 Net Budget – \$115 Million



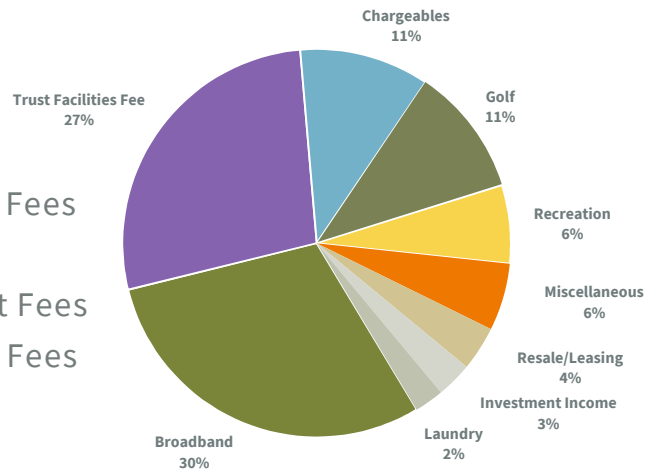
### Average Basic Assessment is \$694 per month



## Comprehensive Fee Review

- Broadband
- Trust Facilities Fee
- Permit/Manor Alteration Fees
- Golf Fees
- Clubhouse Rentals/Event Fees
- Resale/Lease Processing Fees
- Investment Income
- Laundry

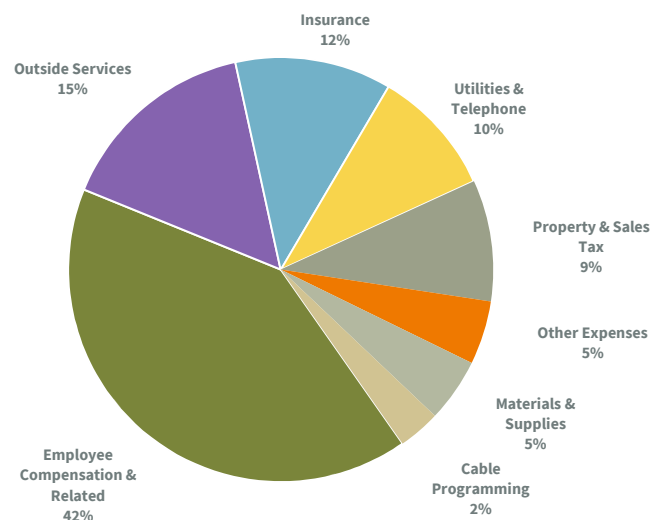
### Non Assessment Revenue \$19 Million



## 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.

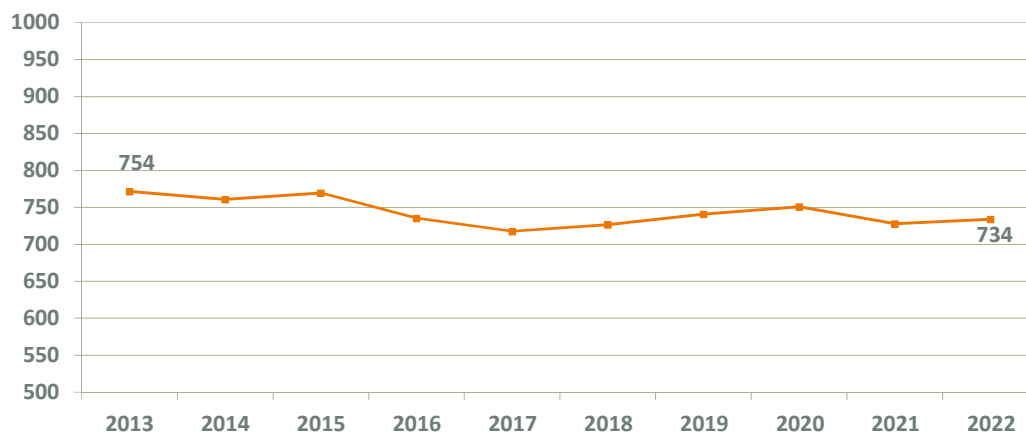
### Gross Expenses - \$134 Million



## Staffing Full-Time Equivalents (FTEs)

Department	2021	2022	Increase/ (Decrease)
Office of the CEO	17.06	18.50	1.44
Media & Communications	25.03	23.35	(1.68)
Information Services	34.80	36.00	1.20
General Services	86.00	88.00	2.00
Financial Services	31.00	31.00	0.00
Security Services	118.68	117.55	(1.13)
Landscape Services	145.50	146.50	1.00
Recreation Services	82.29	84.79	2.50
Human Resources	8.40	9.40	1.00
Maintenance & Construction	179.10	179.10	0.00
<b>Total FTEs</b>	<b>727.86</b>	<b>734.19</b>	<b>6.33</b>

## 10-Year Staffing Budget (FTEs)



# 2022 BUSINESS PLAN

United Laguna Woods Mutual

Adopted September 14, 2021

## BOARD OF DIRECTORS

SUE MARGOLIS, President  
MANUEL ARMENDARIZ, 1<sup>st</sup> Vice President  
REZA BASTANI, 2<sup>nd</sup> Vice President  
NEDA ARDANI, Secretary  
AZAR ASGARI, Treasurer  
PARKASH "CASH" ACHREKAR  
ELSIE ADDINGTON  
DIANE CASEY  
CARL RANDAZZO  
ANDRE TORNG

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, President/CEO  
JOSE CAMPOS, Interim Financial Services Director



UNITED LAGUNA WOODS  
— M U T U A L —







## 2022 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 PLAN	2022 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2021	2022	Change
REVENUES								
Non-Assessment Revenues								
Merchandise Sales	\$16,489	\$1,840	\$1,245	\$0	\$3,001	\$0.00	\$0.04	(\$0.04)
Fees and Charges to Residents	513,803	602,446	373,419	628,958	788,570	8.29	10.39	(2.10)
Laundry	271,454	253,604	243,779	270,000	270,000	3.56	3.56	0.00
Miscellaneous	383,639	554,172	480,928	540,664	622,955	7.13	8.21	(1.08)
Total Revenue	\$1,185,385	\$1,412,062	\$1,099,371	\$1,439,622	\$1,684,526	\$18.98	\$22.20	(\$3.22)
EXPENSES								
Employee Compensation	\$7,101,334	\$6,772,640	\$6,825,158	\$7,591,769	\$8,095,575	\$100.05	\$106.69	\$6.64
Expenses Related to Compensation	2,950,772	2,525,920	2,827,770	3,064,495	3,299,711	40.39	43.49	3.10
Material and Supplies	847,345	831,110	618,146	837,297	759,099	11.04	10.00	(1.04)
Electricity	151,523	161,483	68,478	120,000	130,789	1.58	1.72	0.14
Sewer	1,723,347	1,743,577	1,746,512	1,840,200	1,898,400	24.25	25.02	0.77
Water	1,898,155	1,790,236	1,940,632	1,937,476	2,127,288	25.53	28.04	2.51
Trash	407,744	422,299	431,734	450,459	524,703	5.94	6.92	0.98
Telephone	669	638	642	706	706	0.01	0.01	0.00
Legal Fees	253,208	238,961	267,853	349,985	246,652	4.61	3.25	(1.36)
Professional Fees	174,191	99,831	77,833	116,320	96,041	1.53	1.27	(0.26)
Equipment Rental	5,878	5,960	6,996	4,533	7,977	0.06	0.11	0.05
Outside Services	1,215,518	1,180,521	1,216,177	1,451,221	1,477,541	19.13	19.47	0.34
Repairs and Maintenance	45,347	35,538	26,861	41,873	37,648	0.55	0.50	(0.05)
Other Operating Income Taxes	128,831	135,553	107,017	166,044	167,044	2.19	2.20	0.01
Income Taxes	(371,167)	(13,931)	(265)	0	0	0.00	0.00	0.00
Property Tax*	10,765,612	11,375,124	11,899,352	0	0	**	**	**
Property Insurance**	634,590	952,802	1,817,403	3,021,594	3,219,547	**	**	**
Insurance	476,748	529,725	698,111	816,149	928,502	10.76	12.24	1.48
Net Allocation to Mutuals	969,562	1,004,578	1,303,774	1,162,789	1,171,082	15.32	15.43	0.11
Uncollectible Accounts	44,785	32,610	1,462	30,000	15,000	0.40	0.20	(0.20)
(Gain)/Loss on Sale	(886)	(57)	(6,325)	0	0	0.00	0.00	0.00
Total Expenses	\$29,423,106	\$29,825,118	\$31,875,321	\$23,002,910	\$24,203,305	\$263.34	\$276.56	\$13.22
(Surplus)/Deficit Recovery	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Total Operating	\$28,237,721	\$28,413,056	\$30,775,950	\$21,563,288	\$22,518,779	\$244.36	\$254.36	\$10.00
FUND CONTRIBUTIONS								
Reserve Fund	\$10,850,268	\$11,229,648	\$11,534,670	\$10,776,240	\$10,776,240	\$142.02	\$142.02	\$0.00
Contingency Fund	1,062,464	1,138,140	758,760	758,760	0	10.00	0.00	(10.00)
Property Tax Fund	0	0	0	12,158,000	12,401,160	**	**	**
Total Fund Contributions	\$11,912,732	\$12,367,788	\$12,293,430	\$23,693,000	\$23,177,400	\$152.02	\$142.02	(\$10.00)
TOTAL MUTUAL	\$40,150,453	\$40,780,844	\$43,069,380	\$45,256,288	\$45,696,179	\$396.38	\$396.38	\$0.00
GOLDEN RAIN FOUNDATION								
GRF Operating	\$13,548,791	\$13,947,912	\$13,779,082	\$14,158,135	14,834,611	\$186.60	\$195.50	\$8.90
GRF Reserve Contributions	1,441,644	1,289,892	1,441,644	1,441,644	1,289,892	19.00	17.00	(2.00)
GRF Contingency Contributions	75,876	151,752	379,380	0	379,380	0.00	5.00	5.00
Total GRF	\$15,066,311	\$15,389,556	\$15,600,106	\$15,599,779	\$16,503,883	\$205.60	\$217.50	\$11.90
TOTAL BASIC ASSESSMENTS	\$55,216,764	\$56,170,400	\$58,669,486	\$60,856,067	\$62,200,062	\$601.98	\$613.88	\$11.90

\*Item was moved to "Property Tax Fund" in August 2021

\*\*Indicates an assessment that varies per manor.



## 2022 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 PLAN	2022 PLAN	ASSESSMENT Per Manor Per Month		
						2021	2022	Change
<b>OPERATING:</b>								
Office of the CEO	\$516,987	\$407,504	\$457,914	\$416,441	\$454,410	\$5.49	\$5.99	\$0.50
Information Services	790,235	692,763	827,452	1,023,876	990,901	13.49	13.06	(0.43)
General Services	1,084,821	892,168	1,070,576	1,062,117	988,458	14.00	13.03	(0.97)
Financial Services	212,803	628,139	704,561	792,649	804,625	10.45	10.60	0.15
Security Services	102,444	133,112	169,388	163,674	174,611	2.16	2.30	0.14
Landscape Services	3,529,499	3,591,107	4,127,897	4,360,364	4,492,774	57.47	59.21	1.74
Human Resource Services	5,374	7,296	143,579	158,162	156,830	2.08	2.07	(0.01)
Property Insurance**	634,590	952,802	1,817,403	3,021,595	3,219,547	**	**	**
All Other Insurance	476,748	529,725	698,111	816,148	928,502	10.76	12.24	1.48
Maintenance & Construction	5,865,351	5,209,544	4,914,630	5,593,594	5,947,018	73.70	78.38	4.68
Non Work Center	4,253,257	3,993,772	3,945,087	4,154,668	4,361,103	54.76	57.48	2.72
Property Tax*	10,765,612	11,375,124	11,899,352	0	0	**	**	**
<b>Net Operating</b>	<b>\$28,237,721</b>	<b>\$28,413,056</b>	<b>\$30,775,950</b>	<b>\$21,563,288</b>	<b>\$22,518,779</b>	<b>\$244.36</b>	<b>\$254.36</b>	<b>\$10.00</b>
<b>FUND CONTRIBUTIONS</b>								
Reserve Fund	\$10,850,268	\$11,229,648	\$11,534,670	\$10,776,240	\$10,776,240	\$142.02	\$142.02	\$0.00
Contingency Fund	1,062,464	1,138,140	758,760	758,760	0	10.00	0.00	(10.00)
Property Tax Fund	0	0	0	12,158,000	12,401,160	**	**	**
<b>Total Fund Contributions</b>	<b>\$11,912,732</b>	<b>\$12,367,788</b>	<b>\$12,293,430</b>	<b>\$23,693,000</b>	<b>\$23,177,400</b>	<b>\$152.02</b>	<b>\$142.02</b>	<b>(\$10.00)</b>
<b>TOTAL MUTUAL</b>	<b>\$40,150,453</b>	<b>\$40,780,844</b>	<b>\$43,069,380</b>	<b>\$45,256,288</b>	<b>\$45,696,179</b>	<b>\$396.38</b>	<b>\$396.38</b>	<b>\$0.00</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,548,791	\$13,947,912	\$13,779,082	\$14,158,135	\$14,834,611	\$186.60	\$195.50	\$8.90
GRF Reserve Contributions	1,441,644	1,289,892	1,441,644	1,441,644	1,289,892	19.00	17.00	(2.00)
GRF Contingency Contributions	75,876	151,752	379,380	0	379,380	0.00	5.00	5.00
<b>Total GRF</b>	<b>\$15,066,311</b>	<b>\$15,389,556</b>	<b>\$15,600,106</b>	<b>\$15,599,779</b>	<b>\$16,503,883</b>	<b>\$205.60</b>	<b>\$217.50</b>	<b>\$11.90</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$55,216,764</b>	<b>\$56,170,400</b>	<b>\$58,669,486</b>	<b>\$60,856,067</b>	<b>\$62,200,062</b>	<b>\$601.98</b>	<b>\$613.88</b>	<b>\$11.90</b>

\*Item was moved to "Property Tax Fund" in August 2021

\*\*Indicates an assessment that varies per manor.



## **RESOLUTION 01-21-61**

### **2022 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 14, 2021, that the Business Plan of this Corporation for the year 2022 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 \$45,696,179 is required by the Corporation to meet the United Laguna Woods Mutual operating expenses and reserve contributions for the year 2022. In addition, the sum of \$16,503,883 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 2022. Therefore, a total of \$62,200,062 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 \$14,349,385, all of which is planned from the Reserve Fund.

**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 2022, 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 01-21-63**

**2022 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**, October 14, 2021, that pursuant to Civil Code § 5570 the Board hereby adopts the 30-Year Alternate Reserve Funding Plan (attached) prepared by Association Reserves™ for fiscal year 2022; 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 2022 PLAN Programs Report

DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 BUDGET	2022 BUDGET	ASSESSMENT INCREASE/(DECREASE) \$	%
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
1 PLUMBING SERVICE	\$1,546,049	\$1,674,053	\$1,678,492	\$1,157,218	\$1,216,188	\$58,970	5%
2 DAMAGE RESTORATION	0	0	0	750,051	750,051	0	0%
3 CARPENTRY SERVICE	602,580	188,134	472,259	535,154	567,600	32,446	6%
4 INTERIOR PREVENTIVE MAINTENANCE	325,221	345,817	264,354	350,791	377,755	26,964	8%
5 ELECTRICAL SERVICE	279,917	315,789	314,055	413,911	372,361	(41,550)	(10%)
6 APPLIANCE REPAIRS	334,729	316,893	263,734	320,663	329,042	8,379	3%
7 PEST CONTROL	123,057	176,611	79,544	200,000	186,500	(13,500)	(7%)
8 COUNTERTOP/FLOOR/TILE REPAIRS	159,360	164,092	104,693	120,807	127,371	6,564	5%
9 FIRE PROTECTION	19,891	11,819	11,603	32,981	32,430	(551)	(2%)
10 ENERGY PROGRAM	33,439	28,285	18,020	25,000	25,000	0	0%
11 MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	16,125	27,017	21,389	25,000	25,000	0	0%
12 GUTTER CLEANING	133,645	140,566	30,596	0	0	0	0%
13 BALCONY/BREEZEWAY RESURFACING	131,853	0	0	0	0	0	0%
14 BUILDING REHAB/DRY ROT	43,115	0	0	0	0	0	0%
15 PAINT-TOUCHUP	186,228	0	0	0	0	0	0%
16 ROOF REPAIR	146,113	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$4,081,320</b>	<b>\$3,389,076</b>	<b>\$3,258,737</b>	<b>\$3,931,576</b>	<b>\$4,009,298</b>	<b>\$77,722</b>	<b>2%</b>

Line 2 includes damage restoration cleanup costs moved from contingency in 2021.

Line 12 was moved to General Services in 2020.

Lines 13-16 were moved to reserves in 2019.

## OPERATING FUND - GENERAL SERVICES

17 CONCRETE SERVICE	\$491,793	\$437,408	\$372,289	\$386,661	\$401,522	\$14,861	4%
18 JANITORIAL SERVICE	370,083	318,622	437,293	359,689	369,653	9,964	3%
19 WELDING	120,028	71,405	63,817	105,144	116,345	11,201	11%
20 GUTTER CLEANING	24,669	66,425	146,092	195,013	85,351	(109,662)	(56%)
21 TRAFFIC CONTROL	19,606	8,821	8,778	15,610	15,587	(23)	(0%)
22 PAVING MAINTENANCE & REPAIRS	69,408	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$1,095,587</b>	<b>\$902,681</b>	<b>\$1,028,269</b>	<b>\$1,062,117</b>	<b>\$988,458</b>	<b>(\$73,659)</b>	<b>(7%)</b>

Line 22 was moved to reserves in 2019.

## OPERATING FUND - LANDSCAPE SERVICES

23 LANDSCAPE ADMINISTRATION	\$80,126	\$126,159	\$121,344	\$234,842	\$241,405	\$6,563	3%
24 NURSERY & COMPOSTING	189,754	185,790	211,268	187,358	187,602	244	0.1%
25 GROUNDS MAINTENANCE	2,198,830	2,282,873	2,585,229	2,742,171	2,760,599	18,428	1%
26 IRRIGATION	678,226	612,789	784,777	761,282	819,029	57,747	8%
27 SMALL EQUIPMENT REPAIR	188,412	188,316	190,463	208,891	209,627	736	0.4%
28 PEST CONTROL	191,790	219,894	229,312	225,820	274,512	48,692	22%
29 TREE MAINTENANCE	2,358	(24,714)	5,504	0	0	0	0%
<b>TOTAL</b>	<b>\$3,529,496</b>	<b>\$3,591,107</b>	<b>\$4,127,897</b>	<b>\$4,360,364</b>	<b>\$4,492,774</b>	<b>\$132,410</b>	<b>3%</b>

# UNITED LAGUNA WOODS MUTUAL 2022 PLAN Programs Report

RESERVE FUND - MAINTENANCE & CONSTRUCTION						
DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 BUDGET	2022 BUDGET	ASSESSMENT INCREASE/(DECREASE) \$ %
30 BUILDING STRUCTURES	\$450,881	\$600,963	\$1,235,622	\$1,548,984	\$1,492,903	
31 CDS SIGNAGE	0	0	29,078	0	0	(\$56,081) (4%)
32 ELECTRICAL SYSTEMS	391,326	447,860	319,500	459,495	660,595	\$0 0%
33 EXTERIOR WALKWAY LIGHTING	42,568	36,202	7,671	100,391	75,635	\$201,100 44%
34 FOUNDATIONS	9,540	41,608	0	43,836	43,436	(\$24,756) (25%)
35 GUTTER REPLACEMENT	32,607	67,711	83,051	102,215	126,889	(\$400) (1%)
36 PAINT - EXTERIOR	1,962,079	1,920,691	1,224,288	2,018,293	1,739,285	\$24,674 24%
37 PLUMBING	0	0	0	635,618	646,769	(\$279,008) (14%)
38 PRIOR TO PAINT	727,998	938,463	776,863	1,081,894	882,584	\$11,151 2%
39 PAVING	223,490	392,760	368,865	483,596	389,319	(\$199,310) (18%)
40 ROOFS	1,197,055	814,112	927,506	1,011,445	1,020,439	(\$94,277) (19%)
41 WALLS	0	151,736	24,600	35,000	35,000	\$8,994 1%
42 WASTE LINE REMEDIATION	1,890,122	2,126,216	1,349,975	2,300,000	2,300,000	\$0 0%
43 WATER LINE - COPPER PIPE REMEDIATION	225,632	245,552	169,746	200,000	100,000	(\$100,000) (50%)
44 WINDOW/SLIDING SCREEN DOOR	140,117	60,896	71,372	123,735	133,896	\$10,161 8%
APPLIANCE AND FIXTURES:						
45 COOKTOPS	57,585	106,637	55,479	71,716	70,442	(\$1,274) (2%)
46 DISHWASHERS	107,052	93,094	52,993	89,051	97,526	\$8,475 10%
47 FIXTURES - BASINS/FAUCETS/SINKS/TOILETS	300,042	255,597	133,986	229,253	232,333	\$3,080 1%
48 GARBAGE DISPOSALS	159,923	110,654	74,176	114,730	117,647	\$2,917 3%
49 HOODS	26,507	21,474	10,264	36,299	40,005	\$3,706 10%
50 KITCHEN/BATH COUNTERS, FLOORS, MISC.	1,114,485	992,888	550,095	1,364,445	1,363,867	(\$578) (0%)
51 OVENS	95,335	130,533	98,684	111,716	134,125	\$22,409 20%
52 RANGES	4,392	10,628	4,474	12,799	12,613	(\$186) (1%)
53 REFRIGERATORS	167,413	185,323	97,109	229,892	223,841	(\$6,051) (3%)
54 WATER HEATERS & PERMITS	1,042,161	1,205,084	282,448	748,075	762,029	\$13,954 2%
55 DRYERS - LAUNDRY	0	3,551	1,152	35,872	38,247	\$2,375 7%
56 WASHING MACHINES - LAUNDRY	1,858	2,717	64,094	91,124	91,380	\$256 0%
TOTAL APPLIANCE AND FIXTURES	\$3,076,755	\$3,118,181	\$1,424,955	\$3,134,972	\$3,184,055	\$49,083 2%
TOTAL	\$10,370,168	\$11,878,056	\$8,019,480	\$13,279,474	\$12,830,805	(\$448,669) (3%)

Line 30 includes major damage restoration construction costs moved from contingency in 2021.

Lines 30, 36, 38, 39, and 40 include major repairs moved from operations in 2019.

Line 37 was moved from operations in 2021.

**UNITED LAGUNA WOODS MUTUAL**  
**2022 PLAN**  
**Programs Report**

DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 BUDGET	2022 BUDGET	ASSESSMENT INCREASE/(DECREASE) \$	ASSESSMENT %
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**RESERVE FUND - GENERAL SERVICES**

57	PRIOR TO PAINT - WELDING	\$3,678	\$0	\$0	\$9,546	\$9,565	0%
58	PAVING	0	33,890	21,379	71,067	60,820	(14%)
59	WALLS	140,900	0	0	30,400	15,400	(49%)
<b>TOTAL</b>		<b>\$144,578</b>	<b>\$33,890</b>	<b>\$21,379</b>	<b>\$111,013</b>	<b>\$85,785</b>	<b>(23%)</b>

Line 58 includes major repairs moved from operations in 2019.

**RESERVE FUND - LANDSCAPE SERVICES**

60	LANDSCAPE RENOVATION	\$87,667	\$104,142	\$257,365	\$168,591	\$111,925	(34%)
61	IMPROVEMENT & RESTORATION	0	0	0	316,330	373,213	18%
62	TREE MAINTENANCE	416,257	1,118,879	877,273	933,558	947,657	2%
<b>TOTAL</b>		<b>\$503,924</b>	<b>\$1,223,021</b>	<b>\$1,134,638</b>	<b>\$1,418,479</b>	<b>\$1,432,795</b>	<b>1%</b>

**CONTINGENCY FUND - MAINTENANCE & CONSTRUCTION**

63	MOISTURE INTRUSION - RAIN LEAKS	\$78,401	\$464,866	\$264,914	\$0	\$0	0%
64	MOISTURE INTRUSION - PLUMBING LEAKS	867,771	1,381,962	797,699	0	0	0%
65	MOISTURE INTRUSION - PLUMBING STOPPAGES	356,680	409,223	257,338	0	0	0%
66	MOISTURE INTRUSION - MISCELLANEOUS	140,546	250,780	185,784	0	0	0%
67	DAMAGE RESTORATION SERVICES	5,496	207,406	25,645	0	0	0%
<b>TOTAL</b>		<b>\$1,448,894</b>	<b>\$2,814,606</b>	<b>\$1,472,538</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

Lines 63-67: funding for damage restoration cleanup was moved to operations and damage restoration construction was moved to reserves in 2021.

**PROPERTY TAXES FUND - NON WORK CENTER**

68	PROPERTY TAXES	\$0	\$0	\$0	\$0	\$12,401,160	100%
<b>TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,401,160</b>	<b>100%</b>

Line 68 - Expenditures were moved from operations beginning 2022. Expenses are billed directly to each manor and vary by manor.



## 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 repair, restoration, replacement, or maintenance 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.

Year	Beginning Balance	Investment Income	Contributions	Assessment PMPM	Planned Expenditures*	ENDING BALANCE
2021	\$ 20,195,691	\$ 142,178	\$ 10,776,240	\$ 142.02	\$ (13,761,149)	\$ 17,352,960
<b>2022</b>	<b>\$ 17,352,960</b>	<b>\$ 314,182</b>	<b>\$ 10,776,240</b>	<b>\$ 142.02</b>	<b>\$ (14,349,385)</b>	<b>\$ 14,093,997</b>
2023	\$ 14,093,997	\$ 245,770	\$ 11,853,864	\$ 156.23	\$ (15,686,282)	\$ 10,507,349
2024	\$ 10,507,349	\$ 189,161	\$ 13,039,250	\$ 171.85	\$ (15,307,620)	\$ 8,428,140
2025	\$ 8,428,140	\$ 155,861	\$ 14,343,175	\$ 189.03	\$ (15,752,643)	\$ 7,174,533
2026	\$ 7,174,533	\$ 142,624	\$ 14,773,471	\$ 194.71	\$ (14,987,388)	\$ 7,103,240

\*Planned expenditures may differ from the contracted reserve study based on budget submitted and projections.

### RESTRICTED FUNDS

#### 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.

Year	Beginning Balance	Investment Income	Contributions	Assessment PMPM	Planned Expenditures	ENDING BALANCE
2021	\$ 359,381	\$ 6,917	\$ 758,760	\$ 10.00	\$ 0	\$ 1,125,058
<b>2022</b>	<b>\$ 1,125,058</b>	<b>\$ 22,501</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,147,559</b>
2023	\$ 1,147,559	\$ 26,674	\$ 75,876	\$ 1.00	\$ 0	\$ 1,250,109
2024	\$ 1,250,109	\$ 29,835	\$ 151,752	\$ 2.00	\$ 0	\$ 1,431,696
2025	\$ 1,431,696	\$ 34,774	\$ 227,628	\$ 3.00	\$ 0	\$ 1,694,098
2026	\$ 1,694,098	\$ 41,532	\$ 303,504	\$ 4.00	\$ 0	\$ 2,039,134





## **Property Taxes Fund**

The Property Taxes Fund is used for property taxes, which are generally based on the most recent purchase price of the individual manor. Taxes are assessed by the County of Orange, based on the County's calculation of assessed value for each manor. Expenses are billed directly to each manor and vary by manor. The fund was established in 2021 and is not required by Civil Code and is not included in the reserve plan calculations.

<i>Year</i>	<i>Beginning Balance</i>	<i>Investment Income</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Planned Expenditures</i>	<i>ENDING BALANCE</i>
2021	\$ 0	\$ 0	\$ 12,158,000	Varies	\$ (12,158,000)	\$ 0
<b>2022</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,401,160</b>	<b>Varies</b>	<b>\$ (12,401,160)</b>	<b>\$ 0</b>
2023	\$ 0	\$ 0	\$ 12,649,183	Varies	\$ (12,649,183)	\$ 0
2024	\$ 0	\$ 0	\$ 12,902,167	Varies	\$ (12,902,167)	\$ 0
2025	\$ 0	\$ 0	\$ 13,160,210	Varies	\$ (13,160,210)	\$ 0
2026	\$ 0	\$ 0	\$ 13,423,414	Varies	\$ (13,423,414)	\$ 0



## **2022 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 \$89 million. The fully funded balance (based on formula defined in Civil Code §5570(b)(4)) is \$38.8 million as of January 1, 2022. Projected reserve fund balances are estimated to be just over \$17.4 million, or 44.7 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 2022, the basic monthly assessment for the reserve is set at \$142.02 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: 1/1/2022

# of units: 6323

1) Budgeted Amounts:	Total	Average Per Unit*
Reserve Contributions:	\$10,776,240.00	\$1,704.29
Total Assessment Income:	\$62,200,062.00	\$9,837.11

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
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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:	1/1/2022
Fully Funded Balance (based on formula defined in 5570(b)4):	\$38,844,374
Projected Reserve Fund Balance:	\$17,352,960
Percent Funded:	44.7 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$3,399

From the 9/14/2021 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: 10/22/2021**

*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.*



# 30-Year Reserve Plan Summary (Alternate Funding Plan)

Report # 36560-2  
No-Site-Visit

Fiscal Year Start: 2022

Interest:

2.00 %

Inflation:

3.00 %

Reserve Fund Strength: as-of Fiscal Year Start Date

Projected Reserve Balance Changes

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded		Special Assmt Risk	Reserve Contribs.	Loan or Special Assmts	Interest Income	Reserve Expenses
2022	\$17,352,960	\$38,844,374	44.7 %		Medium	\$10,776,240	\$0	\$314,182	\$14,350,900
2023	\$14,092,482	\$41,208,705	34.2 %		Medium	\$11,853,864	\$0	\$245,770	\$15,686,282
2024	\$10,505,834	\$42,640,925	24.6 %		High	\$13,039,250	\$0	\$189,161	\$15,307,620
2025	\$8,426,626	\$44,642,981	18.9 %		High	\$14,343,175	\$0	\$155,861	\$15,752,643
2026	\$7,173,019	\$45,898,499	15.6 %		High	\$14,773,471	\$0	\$142,624	\$14,987,388
2027	\$7,101,726	\$48,537,289	14.6 %		High	\$15,216,675	\$0	\$139,614	\$15,586,208
2028	\$6,871,807	\$51,139,424	13.4 %		High	\$15,673,175	\$0	\$136,515	\$15,889,970
2029	\$6,791,527	\$54,041,189	12.6 %		High	\$16,143,370	\$0	\$142,400	\$15,616,446
2030	\$7,460,851	\$57,720,762	12.9 %		High	\$16,627,671	\$0	\$157,539	\$15,939,388
2031	\$8,306,673	\$61,461,436	13.5 %		High	\$17,126,502	\$0	\$176,930	\$16,208,414
2032	\$9,401,691	\$65,586,671	14.3 %		High	\$17,640,297	\$0	\$198,617	\$16,763,341
2033	\$10,477,264	\$69,609,125	15.1 %		High	\$18,169,506	\$0	\$220,413	\$17,284,098
2034	\$11,583,084	\$73,819,744	15.7 %		High	\$18,714,591	\$0	\$226,471	\$19,440,535
2035	\$11,083,611	\$76,512,006	14.5 %		High	\$19,276,028	\$0	\$214,192	\$20,219,653
2036	\$10,354,178	\$75,618,631	13.7 %		High	\$19,854,309	\$0	\$236,558	\$17,122,969
2037	\$13,322,076	\$78,439,755	17.0 %		High	\$20,449,939	\$0	\$290,807	\$18,279,009
2038	\$15,783,813	\$80,700,468	19.6 %		High	\$21,063,437	\$0	\$333,033	\$19,631,979
2039	\$17,548,303	\$82,223,937	21.3 %		High	\$21,695,340	\$0	\$373,176	\$19,815,164
2040	\$19,801,656	\$84,184,130	23.5 %		High	\$22,346,200	\$0	\$428,875	\$19,453,703
2041	\$23,123,028	\$87,172,527	26.5 %		High	\$23,016,586	\$0	\$477,928	\$21,906,376
2042	\$24,711,166	\$88,339,329	28.0 %		High	\$23,707,084	\$0	\$516,050	\$21,995,726
2043	\$26,938,575	\$90,082,559	29.9 %		High	\$24,418,296	\$0	\$557,990	\$23,006,077
2044	\$28,908,784	\$91,522,459	31.6 %		Medium	\$25,150,845	\$0	\$589,414	\$24,565,404
2045	\$30,083,639	\$92,043,841	32.7 %		Medium	\$25,800,000	\$0	\$638,991	\$22,651,839
2046	\$33,870,790	\$95,244,180	35.6 %		Medium	\$25,800,000	\$0	\$617,793	\$32,326,508
2047	\$27,962,075	\$89,921,052	31.1 %		Medium	\$25,800,000	\$0	\$531,744	\$29,035,465
2048	\$25,258,353	\$88,581,480	28.5 %		High	\$25,800,000	\$0	\$448,550	\$31,871,400
2049	\$19,635,504	\$85,094,551	23.1 %		High	\$25,800,000	\$0	\$351,470	\$30,245,071
2050	\$15,541,902	\$83,978,627	18.5 %		High	\$25,800,000	\$0	\$251,519	\$31,961,663
2051	\$9,631,757	\$81,885,646	11.8 %		High	\$25,800,000	\$0	\$114,542	\$33,713,969

**United Laguna Woods Mutual**

Laguna Woods, CA

Level of Service: **Update "No-Site-Visit"**Report #: **36560-2**

# of Units: 6,323

**January 1, 2022 through December 31, 2022****Findings & Recommendations****as of January 1, 2022**

Projected Starting Reserve Balance .....	\$17,352,960
Current Full Funding Reserve Balance .....	\$38,844,374
Average Reserve Deficit (Surplus) Per Unit .....	\$3,399
Percent Funded .....	44.7 %
Recommended 2022 "Annual Full Funding Contributions" .....	\$14,168,800
Alternate minimum contributions to keep Reserve above \$0 .....	\$10,776,240
Most Recent Reserve Contribution Rate .....	\$10,776,240

**Reserve Fund Strength: 44.7%****Weak****Fair****Strong**

&lt; 30%

&lt; 70%

&gt; 130%

**Risk of Special Assessment:****High****Medium****Low****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", and is based on a prior Report prepared by Association Reserves for your 2021 Fiscal Year. 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.

The Reserve Fund is between the 30% funded level and the 70% funded level at 44.7 % 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 \$14,168,800.

\*The Alternative Contribution rate, also called Threshold Funding will keep the Reserve Funds above \$0. This figure for your Mutual is \$10,776,240.

To receive a copy of the full Reserve Study, contact the Mutual.

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Paving</b>			
200 Asphalt - Annual Seal Coat	1	0	\$39,000
201 Asphalt - Resurface (2022)	25	0	\$200,400
201 Asphalt - Resurface (2023)	25	1	\$257,500
201 Asphalt - Resurface (2024)	25	2	\$202,000
201 Asphalt - Resurface (2025)	25	3	\$278,000
201 Asphalt - Resurface (2026)	25	4	\$282,000
201 Asphalt - Resurface (2027)	25	5	\$301,000
201 Asphalt - Resurface (2028)	25	6	\$278,000
201 Asphalt - Resurface (2029)	25	7	\$303,000
201 Asphalt - Resurface (2030)	25	8	\$358,000
201 Asphalt - Resurface (2031)	25	9	\$266,000
201 Asphalt - Resurface (2032)	25	10	\$341,000
201 Asphalt - Resurface (2033)	25	11	\$267,000
201 Asphalt - Resurface (2034)	25	12	\$285,000
201 Asphalt - Resurface (2035)	25	13	\$355,000
201 Asphalt - Resurface (2036)	25	14	\$262,000
201 Asphalt - Resurface (2037)	25	15	\$305,000
201 Asphalt - Resurface (2038)	25	16	\$335,000
201 Asphalt - Resurface (2039)	25	17	\$335,000
201 Asphalt - Resurface (2040)	25	18	\$274,000
201 Asphalt - Resurface (2041)	25	19	\$191,000
201 Asphalt - Resurface (2042)	25	20	\$68,000
201 Asphalt - Resurface (2043)	25	21	\$66,000
201 Asphalt - Resurface (2045)	25	23	\$59,000
201 Asphalt - Resurface (2046)	25	24	\$102,000
201 Asphalt - Resurface (2047)	25	25	\$224,000
201 Asphalt - Resurface (2048)	25	26	\$235,000
201 Asphalt - Resurface (2049)	25	27	\$233,000
201 Asphalt - Resurface (2050)	25	28	\$278,000
201 Asphalt - Resurface (2051)	25	24	\$282,000
<b>Asphalt &amp; Concrete Repair/Replace</b>			
103 Concrete - Repair/Replace	1	0	\$150,000
203 Concrete & Paving - R/R (2022)	10	0	\$60,900
203 Concrete & Paving - R/R (2023)	10	1	\$90,800
203 Concrete & Paving - R/R (2024)	10	2	\$72,600
203 Concrete & Paving - R/R (2025)	10	3	\$58,200
203 Concrete & Paving - R/R (2026)	10	4	\$48,200

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
203 Concrete & Paving - R/R (2027)	10	5	\$47,000
203 Concrete & Paving - R/R (2028)	10	6	\$69,400
203 Concrete & Paving - R/R (2029)	10	7	\$33,900
203 Concrete & Paving - R/R (2030)	10	8	\$21,400
203 Concrete & Paving - R/R (2031)	10	9	\$53,100
<b>Roofs - Built-Up</b>			
1302 Built-Up/PVC - Replace (2022)	0	0	\$775,000
1302 Built-Up/PVC - Replace (2023)	0	1	\$710,000
1302 Built-Up/PVC - Replace (2024)	0	2	\$724,000
1302 Built-Up/PVC - Replace (2025)	25	3	\$720,000
1302 Built-Up/PVC - Replace (2026)	25	4	\$715,000
1302 Built-Up/PVC - Replace (2027)	25	5	\$721,000
1302 Built-Up/PVC - Replace (2028)	25	6	\$705,000
1302 PVC Cool Roof - Replace (2034)	25	12	\$1,020,000
1302 PVC Cool Roof - Replace (2035)	25	13	\$1,031,000
1302 PVC Cool Roof - Replace (2036)	25	14	\$1,237,000
1302 PVC Cool Roof - Replace (2037)	25	15	\$1,716,000
1302 PVC Cool Roof - Replace (2038)	25	16	\$2,146,000
1302 PVC Cool Roof - Replace (2039)	25	17	\$1,916,000
1302 PVC Cool Roof - Replace (2040)	25	18	\$1,487,000
1302 PVC Cool Roof - Replace (2041)	25	19	\$1,040,000
1302 PVC Cool Roof - Replace (2042)	25	20	\$1,083,000
1302 PVC Cool Roof - Replace (2043)	25	21	\$1,310,000
1302 PVC Cool Roof - Replace (2044)	25	22	\$693,000
1302 PVC Cool Roof - Replace (2045)	25	23	\$544,000
1302 PVC Cool Roof - Replace (2046)	25	24	\$700,000
1302 PVC Cool Roof - Replace (2047)	25	25	\$775,000
1302 PVC Cool Roof - Replace (2048)	25	26	\$710,000
1302 PVC Cool Roof - Replace (2049)	25	27	\$724,000
1302 PVC Cool Roof - Replace (2050)	25	28	\$719,000
1302 PVC Cool Roof - Replace (2051)	25	29	\$715,000
1360 Emergency & Preventative Repairs	1	0	\$245,500
<b>Roofs - Comp Shingle</b>			
1308 Comp Shingle Roof - Replace (2023)	40	1	\$592,000
1308 Comp Shingle Roof - Replace (2041)	40	19	\$1,483,000
1308 Comp Shingle Roof - Replace (2042)	40	20	\$1,313,000
1308 Comp Shingle Roof - Replace (2043)	40	21	\$875,000
1308 Comp Shingle Roof - Replace (2044)	40	22	\$1,670,000
1308 Comp Shingle Roof - Replace (2045)	40	23	\$942,000
1308 Comp Shingle Roof - Replace (2046)	40	24	\$4,168,000
1308 Comp Shingle Roof - Replace (2047)	40	25	\$2,091,000
1308 Comp Shingle Roof - Replace (2048)	40	26	\$3,052,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1308 Comp Shingle Roof - Replace (2049)	40	27	\$1,827,000
1308 Comp Shingle Roof - Replace (2050)	40	28	\$1,477,000
1308 Comp Shingle Roof - Replace (2051)	40	29	\$1,965,000
1308 Comp Shingle Roof - Replace (2052)	40	30	\$1,141,000
1308 Comp Shingle Roof - Replace (2053)	40	31	\$488,000
<b>Roofs - Tile</b>			
1311 Tile Roof - Replace (2044)	40	22	\$466,000
1311 Tile Roof - Replace (2046)	40	24	\$928,000
1311 Tile Roof - Replace (2047)	40	25	\$542,000
1311 Tile Roof - Replace (2048)	40	26	\$582,000
1311 Tile Roof - Replace (2049)	40	27	\$602,000
1311 Tile Roof - Replace (2050)	40	28	\$583,000
1311 Tile Roof - Replace (2051)	40	29	\$583,000
1311 Tile Roof - Replace (2052)	40	30	\$580,000
1311 Tile Roof - Replace (2053)	40	31	\$626,000
1311 Tile Roof - Replace (2054)	40	32	\$482,000
<b>Infrastructure/Buildings</b>			
151 Balcony Inspections	1	0	\$50,000
151 Damage Restoration	1	0	\$795,100
1330 Gutter/Downspouts - New Install	1	0	\$50,000
1330 Gutter/Downspouts - Repair/Replace	1	0	\$76,900
2004 Smoke Alarms - Replace (2023)	10	1	\$72,000
2004 Smoke Alarms - Replace (2024)	10	2	\$300,000
2004 Smoke Alarms - Replace (2025)	10	3	\$300,000
2006 Windows - Replace	1	0	\$103,900
2007 Sliding Screen Doors	1	0	\$30,000
2008 Vertical Lifts R & R - 2023	20	1	\$301,500
2008 Vertical Lifts R & R - 2024	20	2	\$60,300
2008 Vertical Lifts R & R - 2025	20	3	\$30,200
2008 Vertical Lifts R & R - 2026	20	4	\$30,200
2008 Vertical Lifts R & R - 2027	20	5	\$120,600
2008 Vertical Lifts R & R - 2029	20	7	\$90,500
2008 Vertical Lifts R & R - 2030	20	8	\$30,200
2008 Vertical Lifts R & R - 2031	20	9	\$30,200
2008 Vertical Lifts R & R - 2035	20	13	\$60,300
2008 Vertical Lifts R & R - 2041	20	19	\$30,200
<b>Carport Siding Renovation</b>			
1112 Carport Siding Renovations (2032)	35	10	\$101,000
1112 Carport Siding Renovations (2033)	35	11	\$138,000
1112 Carport Siding Renovations (2034)	35	12	\$132,000
1112 Carport Siding Renovations (2035)	35	13	\$153,000
1112 Carport Siding Renovations (2036)	35	14	\$162,000



# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1112 Carport Siding Renovations (2037)	35	15	\$139,000
1112 Carport Siding Renovations (2038)	35	16	\$158,000
1112 Carport Siding Renovations (2039)	35	17	\$162,000
1112 Carport Siding Renovations (2040)	35	18	\$103,000
1112 Carport Siding Renovations (2041)	35	19	\$54,000
1112 Carport Siding Renovations (2042)	35	20	\$112,000
<b>Manor Components</b>			
983 Heat Pumps - Replace	1	0	\$5,700
984 Wall Heater - Replace	1	0	\$3,800
3001 Cooktops - Replace	1	0	\$70,500
3002 Dishwashers - Replace	1	0	\$97,600
3003 Fixtures - Bath Basins	1	0	\$33,900
3004 Fixtures - Faucets - Replace	1	1	\$85,400
3004 Fixtures - Faucets (2022) - Replace	1	0	\$129,400
3005 Fixtures - Kitchen Sinks	1	0	\$55,200
3006 Fixtures - Toilets	1	1	\$21,200
3006 Fixtures - Toilets (2022)	1	0	\$7,000
3007 Garbage Disposals - Replace	1	0	\$117,700
3008 Manor Hoods - Replace	1	0	\$40,000
3009 Bath Counters - Replace	1	1	\$186,000
3009 Bath Counters (2022) - Replace	1	0	\$223,400
3009 Kitchen Counters - Replace	1	1	\$293,000
3009 Kitchen Counters (2022) - Replace	1	0	\$426,500
3010 Bathroom Flooring - Wk Cntr #910	1	0	\$20,000
3010 Bathroom Flooring - Wk Cntr #917	1	0	\$52,900
3010 Kitchen Flooring - Wk Cntr #910	1	0	\$17,000
3010 Kitchen Flooring - Wk Cntr #917	1	0	\$34,400
3010 Kitchen/Bath Flooring - Abatement	1	0	\$329,000
3011 Bath Mirrors - Replace	1	0	\$33,000
3012 Bath Enclosure Doors - Replace	1	0	\$118,000
3013 Bathroom Tile - Replace& Abate	1	0	\$97,100
3014 Ovens - Replace	1	0	\$134,100
3015 Ranges - Replace	1	0	\$12,700
3016 Refrigerators - Replace	1	0	\$223,900
3017 Water Heaters Replace - Annually	1	0	\$759,600
<b>Lighting &amp; Electrical</b>			
340 Electrical Panels - Replace	1	0	\$25,000
340 Pushmatic Panels - Replace/Upgrade	1	0	\$626,100
340 Solar Inverters - 2027-2034	1	5	\$14,500
340 Solar Inverters - 2037-2044	1	15	\$14,500
340 Solar Systems Replace -2047-2054	1	25	\$302,000
362 Exterior Lighting - Replace	1	0	\$25,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
362 Walkway Lights - Additional New	1	0	\$50,700
378 Energy Consultant	1	1	\$50,000
<b>Laundry Rooms</b>			
332 Laundry Water Heaters - Replace	1	10	\$10,200
332 Laundry Water Heaters 2022-2031	1	0	\$2,500
800 Doors - Replace	1	1	\$4,000
908 Counter Tops - Replace	1	0	\$12,600
909 Laundry Sinks (2022) - Replace	25	0	\$6,900
909 Laundry Sinks (2023) - Replace	25	1	\$26,600
909 Laundry Sinks (2024) - Replace	25	2	\$40,500
951 Bathrooms - Refurbish	24	1	\$14,500
991 Washers - Replace	1	0	\$91,400
992 Dryers - Replace	1	0	\$38,300
1110 Interior Laundry - Repaint	10	1	\$110,000
<b>Off Cycle Decking</b>			
150 Off Cycle Deck Top Coat - Annual	1	0	\$57,400
152 Off Cycle Common Decks - Annual	1	0	\$59,800
153 Off Cycle Balcony Decks - Annual	1	0	\$9,000
<b>Prior To Painting</b>			
148 Lead - Testing PTP - Annual	1	0	\$5,000
149 Asbestos - Testing PTP - Annual	1	1	\$33,400
149 Asbestos - Testing PTP (2022)	1	0	\$50,000
152 Full Cycle Decking - Repairs (2022)	1	0	\$98,400
152 Full Cycle Decking Repairs - Annual	1	1	\$136,000
153 Full Cycle Balcony Dry Rot - Annual	1	1	\$7,300
153 Full Cycle Balcony Dry Rot (2022)	1	0	\$9,600
1119 Full Cycle Dry Rot PTP - Annual	1	1	\$451,000
1119 Full Cycle Dry Rot PTP (2022)	1	0	\$603,100
<b>Interior &amp; Exterior Painting</b>			
150 Deck Top Coat Reseal (Annual)	1	1	\$31,500
150 Deck Top Coat Reseal- 2022	1	0	\$55,800
1113 Metal Railings (building) - Repaint	1	1	\$130,000
1115 Full Cycle Exterior Paint - 2022	1	0	\$1,413,100
1115 Full Cycle Exterior Paint (Annual)	1	1	\$1,100,000
1116 Exterior Paint Touch-Up (Annual)	1	0	\$95,400
1119 Interior Paint Touch-Up (Annual)	1	0	\$124,100
1901 Lead Testing and Abatement	1	0	\$7,500
1903 Lexan Bldg. Signs (2022) - Repl	1	0	\$43,500
<b>Walls, Fencing, Railings &amp; Gates</b>			
501 Walls - Perimeter Top Rail - 2022	1	0	\$35,000
501 Walls - Perimeter Top Rail - R&R	1	1	\$162,000
502 Walls - Perimeter Block - R&R	1	0	\$8,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
503 Walls - Common Area Block - R&R	1	0	\$7,400
<b>Grounds &amp; Miscellaneous</b>			
1020 Tree Maintenance - 2022-2025	1	0	\$947,700
1020 Tree Maintenance - 2026-2028	1	4	\$785,000
1020 Tree Maintenance - 2029-2033	1	7	\$800,000
1020 Tree Maintenance - 2034-2038	1	12	\$817,000
1020 Tree Maintenance - 2039-2043	1	17	\$833,000
1020 Tree Maintenance - 2044-2048	1	22	\$850,000
1020 Tree Maintenance - 2049-2053	1	27	\$867,000
1022 Landscape Improve/Restore - Annual	1	9	\$50,000
1022 Landscape Improve/Restore (2022)	1	0	\$323,300
1022 Landscape Improve/Restore (2023-30)	1	1	\$250,000
1022 Landscape Improve/Restore (2031)	5	9	\$100,000
1023 Landscape Renovation - Annual	1	2	\$50,000
1023 Landscape Renovation (2022)	1	0	\$15,000
1023 Landscape Renovation (2023)	1	1	\$75,000
1024 Slope - Renovations	1	0	\$85,900
1026 Turf Reduction & Irrigation	1	0	\$61,100
<b>Building Structures</b>			
1901 Lead Testing and Abatement	1	0	\$5,000
2001 Bldg Structures - Projects (2022)	1	0	\$80,000
2001 Building Structures - Projects	1	1	\$135,000
2001 Building Structures Dry Rot Repairs	1	0	\$5,000
2002 Building Structures Maint Ops	1	0	\$300,000
2003 Bldg Structures Carpentry (2022)	1	0	\$257,900
2003 Building Structures Carpentry	1	1	\$195,000
2006 Building Foundations - Repair	1	0	\$43,500
<b>Plumbing</b>			
328 Plumbing (Annual) - Repair/Replace	1	0	\$646,800
328 Waste Lines - Repair	1	14	\$50,000
328 Waste Lines Epoxy Re-Line (2022)	1	0	\$2,300,000
328 Waste Lines Epoxy Re-Line 2023-2035	1	1	\$2,300,000
329 Copper Water Lines Re-Pipe - Annual	1	1	\$280,000
329 Copper Water Lines Re-Pipe (2022)	1	0	\$100,000

## 223 Total Funded Components



## Budget Summary

Report # 36560-2  
No-Site-Visit

	Useful Life		2022 Rem. Useful Life		Estimated Replacement Cost in 2022	2022 Expenditures	01/01/2022 Fully Funded Balance	2022 Contributions
	Min	Max	Min	Max				
Paving	1	25	0	28	\$7,261,900	\$239,400	\$3,542,480	\$173,196
Asphalt & Concrete Repair/Replace	1	10	0	9	\$705,500	\$210,900	\$491,380	\$108,566
Roofs - Built-Up	0	25	0	29	\$24,881,500	\$1,020,500	\$8,852,113	\$603,480
Roofs - Comp Shingle	40	40	1	31	\$23,084,000	\$0	\$9,071,575	\$304,809
Roofs - Tile	40	40	22	32	\$5,974,000	\$0	\$1,900,975	\$78,883
Infrastructure/Buildings	1	20	0	19	\$2,562,100	\$1,105,900	\$2,217,845	\$640,309
Carport Siding Renovation	35	35	10	20	\$1,414,000	\$0	\$818,114	\$21,338
Manor Components	1	1	0	1	\$3,628,000	\$3,042,400	\$3,042,400	\$1,916,211
Lighting & Electrical	1	1	0	25	\$1,107,800	\$726,800	\$726,800	\$585,110
Laundry Rooms	1	25	0	10	\$357,500	\$151,700	\$327,392	\$91,672
Off Cycle Decking	1	1	0	0	\$126,200	\$126,200	\$126,200	\$66,655
Prior To Painting	1	1	0	1	\$1,393,800	\$766,100	\$766,100	\$736,167
Interior & Exterior Painting	1	1	0	1	\$3,000,900	\$1,739,400	\$1,739,400	\$1,584,994
Walls, Fencing, Railings & Gates	1	1	0	1	\$212,400	\$50,400	\$50,400	\$112,184
Grounds & Miscellaneous	1	5	0	27	\$6,910,000	\$1,433,000	\$1,433,000	\$3,607,420
Building Structures	1	1	0	1	\$1,021,400	\$691,400	\$691,400	\$539,476
Plumbing	1	1	0	14	\$5,676,800	\$3,046,800	\$3,046,800	\$2,998,331
					\$89,317,800	\$14,350,900	\$38,844,374	\$14,168,800

Percent Funded: 44.7%

# 2022 BUSINESS PLAN

## Third Laguna Hills Mutual

Adopted September 21, 2021

### BOARD OF DIRECTORS

STEVE PARSONS, President  
ANNIE MCCARY, 1<sup>st</sup> Vice President  
RALPH ENGDAHL, 2<sup>nd</sup> Vice President  
LYNN JARRETT, Secretary  
ROBERT MUTCHNICK, Treasurer  
CUSH BHADA  
JOHN FRANKEL  
REZA KARIMI  
DONNA RANE-SZOSTAK  
CRAIG WAYNE

Prepared By:  
VILLAGE MANAGEMENTSERVICES, Inc.

JEFF PARKER, President/CEO  
JOSE CAMPOS, Interim Financial Services Director







## 2022 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 PLAN	2022 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2021	2022	Change
REVENUES								
Non-Assessment Revenues								
Fees and Charges to Residents	\$977,604	\$1,087,533	\$401,033	\$674,156	\$960,396	\$9.21	\$13.12	(\$3.91)
Miscellaneous	683,736	995,189	543,647	640,447	683,067	8.75	9.33	(0.58)
Total Revenue	\$1,661,340	\$2,082,722	\$944,680	\$1,314,603	\$1,643,463	\$17.96	\$22.45	(\$4.49)
EXPENSES								
Employee Compensation	\$6,734,884	\$6,492,437	\$6,496,996	\$7,211,121	\$7,833,487	\$98.48	\$106.98	\$8.50
Expenses Related to Compensation	2,937,749	2,570,068	2,776,077	3,046,212	3,324,517	41.60	45.40	3.80
Material and Supplies	774,841	742,572	618,392	850,344	767,213	11.61	10.48	(1.13)
Electricity	455,577	357,458	276,892	211,441	251,506	2.89	3.43	0.54
Sewer	1,695,720	1,685,382	1,698,515	1,773,600	1,829,400	24.22	24.98	0.76
Water	2,809,708	2,610,093	2,817,315	2,971,182	3,095,794	40.58	42.28	1.70
Trash	514,757	531,455	546,524	564,007	655,275	7.70	8.95	1.25
Legal Fees	427,069	726,416	627,448	499,985	526,652	6.83	7.19	0.36
Professional Fees	100,652	149,906	216,775	149,616	154,767	2.04	2.11	0.07
Equipment Rental	7,624	5,128	4,688	4,652	7,368	0.06	0.10	0.04
Outside Services	1,388,020	1,293,726	1,255,418	1,383,401	945,798	18.89	12.92	(5.97)
Repairs and Maintenance	19,607	5,990	2,554	11,109	7,104	0.15	0.10	(0.05)
Other Operating Expense	126,687	226,843	123,010	165,022	167,123	2.25	2.28	0.03
Insurance	444,898	495,924	542,735	783,504	949,710	10.70	12.97	2.27
Property Insurance	822,241	1,016,612	1,368,240	1,021,615	8,099,520	13.95	110.61	96.66
Uncollectible Accounts	134,208	361,190	71,798	75,000	65,000	1.02	0.89	(0.13)
Net Allocation to Mutuals	1,059,401	1,162,127	1,291,881	1,214,238	1,220,146	16.61	16.66	0.05
Total Expenses	\$20,453,642	\$20,433,327	\$20,735,258	\$21,936,049	\$29,900,380	\$299.58	\$408.33	\$108.75
RESERVE CONTRIBUTIONS								
Replacement Fund	\$9,885,240	\$10,251,360	\$10,690,704	\$10,690,704	\$10,690,704	\$146.00	\$146.00	\$0.00
Elevator Replacement Fund	366,120	439,344	366,120	366,120	366,120	5.00	5.00	0.00
Laundry Replacement Fund	0	0	73,224	73,224	73,224	1.00	1.00	0.00
Total Reserve Contribution	\$10,251,360	\$10,690,704	\$11,130,048	\$11,130,048	\$11,130,048	\$152.00	\$152.00	\$0.00
RESTRICTED CONTRIBUTIONS								
Disaster Fund	\$2,028,305	\$2,028,305	\$1,133,508	\$1,830,600	\$1,591,890	\$25.00	\$21.74	(\$3.26)
Unappropriated Exp. Fund	732,240	585,792	585,792	585,792	0	8.00	0.00	(8.00)
Total Restricted Contribution	\$2,760,545	\$2,614,097	\$1,719,300	\$2,416,392	\$1,591,890	\$33.00	\$21.74	(\$11.26)
Total Reserve/Restricted Contribution	\$13,011,905	\$13,304,801	\$12,849,348	\$13,546,440	\$12,721,938	\$185.00	\$173.74	(\$11.26)
TOTAL MUTUAL	\$31,804,207	\$31,655,406	\$32,639,926	\$34,167,886	\$40,978,855	\$466.62	\$559.62	\$93.00
GOLDEN RAIN FOUNDATION								
GRF Operating	\$13,075,237	\$13,460,408	\$13,297,478	\$13,663,283	\$14,316,115	\$186.60	\$195.50	\$8.90
GRF Reserve Contributions	1,391,256	1,244,808	1,391,256	1,391,256	1,244,808	19.00	17.00	(2.00)
GRF Contingency Contributions	73,224	146,448	366,120	0	366,120	0.00	5.00	5.00
Total GRF	\$14,539,717	\$14,851,664	\$15,054,854	\$15,054,539	\$15,927,043	\$205.60	\$217.50	\$11.90
TOTAL BASIC ASSESSMENTS	\$46,343,924	\$46,507,070	\$47,694,780	\$49,222,425	\$56,905,898	\$672.22	\$777.12	\$104.90
SURCHARGES (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)								
Laundry Revenue	(\$132,633)	(\$210,085)	(\$198,525)	(\$240,000)	(\$210,000)	(\$5.79)	(\$5.07)	\$0.72
Laundry Operating	132,633	210,085	198,525	240,000	210,000	5.79	5.07	(0.72)
Elevator Operating	354,546	363,183	303,146	346,374	346,576	15.63	15.64	0.01
Laundry Replacement Fund	82,896	73,224	73,224	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	59,616	81,972	85,698	85,698	89,424	5.75	6.00	0.25
	\$497,058	\$518,379	\$462,068	\$432,072	\$436,000	\$21.38	\$21.64	\$0.26
TOTAL BUSINESS PLAN	\$46,840,982	\$47,025,449	\$48,156,848	\$49,654,497	\$57,341,898			



## 2022 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 PLAN	2022 PLAN	ASSESSMENT Per Manor Per Month		
						2021	2022	Change
<b>OPERATING:</b>								
Office of the CEO	\$280,554	\$300,423	\$504,373	\$306,603	\$451,247	\$4.19	\$6.16	\$1.97
Information Services	446,920	385,215	528,637	641,787	667,144	8.76	9.11	0.35
General Services	1,398,168	1,423,231	1,573,194	1,659,535	1,656,465	22.66	22.62	(0.04)
Financial Services	627,134	740,926	734,565	795,105	791,517	10.86	10.81	(0.05)
Security Services	147,684	189,761	204,477	147,863	158,876	2.02	2.17	0.15
Landscape Services	4,520,658	4,850,661	4,990,251	5,391,682	5,494,608	73.63	75.04	1.41
Human Resource Services	5,186	7,057	143,303	149,985	146,652	2.05	2.00	(0.05)
Insurance	1,267,140	1,512,536	1,910,975	1,813,011	9,059,053	24.76	123.72	98.96
Maintenance & Construction	4,214,295	3,209,809	3,437,049	3,949,241	3,704,074	53.93	50.59	(3.34)
Non Work Center	5,884,563	5,730,986	5,763,754	5,766,634	6,127,281	78.76	83.66	4.90
<b>Net Operating</b>	<b>\$18,792,302</b>	<b>\$18,350,605</b>	<b>\$19,790,578</b>	<b>\$20,621,446</b>	<b>\$28,256,917</b>	<b>\$281.62</b>	<b>\$385.88</b>	<b>\$104.26</b>
<b>RESERVE CONTRIBUTIONS</b>								
Replacement Fund	\$9,885,240	\$10,251,360	\$10,690,704	\$10,690,704	\$10,690,704	\$146.00	\$146.00	\$0.00
Elevator Replacement Fund	366,120	439,344	366,120	366,120	366,120	5.00	5.00	0.00
Laundry Replacement Fund	0	0	73,224	73,224	73,224	1.00	1.00	0.00
<b>Total Reserve Contribution</b>	<b>\$10,251,360</b>	<b>\$10,690,704</b>	<b>\$11,130,048</b>	<b>\$11,130,048</b>	<b>\$11,130,048</b>	<b>\$152.00</b>	<b>\$152.00</b>	<b>\$0.00</b>
<b>RESTRICTED CONTRIBUTIONS</b>								
Disaster Fund	\$2,028,305	\$2,028,305	\$1,133,508	\$1,830,600	\$1,591,890	\$25.00	\$21.74	(\$3.26)
Unappropriated Exp. Fund	732,240	585,792	585,792	585,792	0	8.00	0.00	(8.00)
<b>Total Restricted Contribution</b>	<b>\$2,760,545</b>	<b>\$2,614,097</b>	<b>\$1,719,300</b>	<b>\$2,416,392</b>	<b>\$1,591,890</b>	<b>\$33.00</b>	<b>\$21.74</b>	<b>(\$11.26)</b>
<b>Total Reserve/Restricted Contribution</b>	<b>\$13,011,905</b>	<b>\$13,304,801</b>	<b>\$12,849,348</b>	<b>\$13,546,440</b>	<b>\$12,721,938</b>	<b>\$185.00</b>	<b>\$173.74</b>	<b>(\$11.26)</b>
<b>TOTAL MUTUAL</b>	<b>\$31,804,207</b>	<b>\$31,655,406</b>	<b>\$32,639,926</b>	<b>\$34,167,886</b>	<b>\$40,978,855</b>	<b>\$466.62</b>	<b>\$559.62</b>	<b>\$93.00</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,075,237	\$13,460,408	\$13,297,478	\$13,663,283	\$14,316,115	\$186.60	\$195.50	\$8.90
GRF Reserve Contributions	1,391,256	1,244,808	1,391,256	1,391,256	1,244,808	19.00	17.00	(2.00)
GRF Contingency Contributions	73,224	146,448	366,120	0	366,120	0.00	5.00	5.00
<b>Total GRF</b>	<b>\$14,539,717</b>	<b>\$14,851,664</b>	<b>\$15,054,854</b>	<b>\$15,054,539</b>	<b>\$15,927,043</b>	<b>\$205.60</b>	<b>\$217.50</b>	<b>\$11.90</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$46,343,924</b>	<b>\$46,507,070</b>	<b>\$47,694,780</b>	<b>\$49,222,425</b>	<b>\$56,905,898</b>	<b>\$672.22</b>	<b>\$777.12</b>	<b>\$104.90</b>
<b>SURCHARGES</b> (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)								
Laundry Revenue	(\$132,633)	(\$210,085)	(\$198,525)	(\$240,000)	(\$210,000)	(\$5.79)	(\$5.07)	\$0.72
Laundry Operating	132,633	210,085	\$198,525	240,000	210,000	5.79	5.07	(0.72)
Elevator Operating	354,546	363,183	\$303,146	346,374	346,576	15.63	15.64	0.01
Laundry Replacement Fund	82,896	73,224	\$73,224	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	59,616	81,972	\$85,698	85,698	89,424	5.75	6.00	0.25
	\$497,058	\$518,379	\$462,068	\$432,072	\$436,000	\$21.38	\$21.64	\$0.26
<b>TOTAL BUSINESS PLAN</b>	<b>\$46,840,982</b>	<b>\$47,025,449</b>	<b>\$48,156,848</b>	<b>\$49,654,497</b>	<b>\$57,341,898</b>			





**2022 BUSINESS PLAN**  
**MONTHLY ASSESSMENT BY MANOR TYPE**

MANOR TYPE	2021	2022	Increase/ (Decrease)
<b>SINGLE FAMILY DETACHED HOMES</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
<b>TOTAL ASSESSMENT</b>	<b>\$672.22</b>	<b>\$777.12</b>	<b>\$104.90</b>
<b>CONVENTIONAL MANORS</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
<b>TOTAL ASSESSMENT</b>	<b>\$672.22</b>	<b>\$777.12</b>	<b>\$104.90</b>
<b>CONVENTIONAL W/COMMON LAUNDRIES</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	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>\$672.22</b>	<b>\$777.12</b>	<b>\$104.90</b>
<b>8 UNIT BUILDINGS (2294, 2295)</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.63	15.64	0.01
<b>TOTAL SURCHARGES</b>	<b>15.63</b>	<b>15.64</b>	<b>0.01</b>
<b>TOTAL ASSESSMENT</b>	<b>\$687.85</b>	<b>\$792.76</b>	<b>\$104.91</b>
<b>21 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.63	15.64	0.01
<b>TOTAL SURCHARGES</b>	<b>15.63</b>	<b>15.64</b>	<b>0.01</b>
<b>TOTAL ASSESSMENT</b>	<b>\$687.85</b>	<b>\$792.76</b>	<b>\$104.91</b>
<b>22 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.63	15.64	0.01
Garden Villa Rec Room Fund	5.75	6.00	0.25
<b>TOTAL SURCHARGES</b>	<b>21.38</b>	<b>21.64</b>	<b>0.26</b>
<b>TOTAL ASSESSMENT</b>	<b>\$693.60</b>	<b>\$798.76</b>	<b>\$105.16</b>
<b>24 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$672.22	\$777.12	\$104.90
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.63	15.64	0.01
Garden Villa Rec Room Fund	5.75	6.00	0.25
<b>TOTAL SURCHARGES</b>	<b>21.38</b>	<b>21.64</b>	<b>0.26</b>
<b>TOTAL ASSESSMENT</b>	<b>\$693.60</b>	<b>\$798.76</b>	<b>\$105.16</b>



### **RESOLUTION 03-21-59**

#### **2022 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 21, 2021, that the Business Plan of this Corporation for the year 2022 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 \$41,414,855 is required by the Corporation to meet the Third Laguna Hills Mutual operating expenses and reserve contributions for the year 2022. In addition, the sum of \$15,927,043 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 2022. Therefore, a total of \$57,341,898 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 \$10,523,314 of which \$10,308,574 is planned from the Replacement Fund, \$105,000 from the Elevator Replacement Fund, \$109,740 from the Laundry Replacement Fund; and

**RESOLVED FURTHER**, that the Board of Directors of this Corporation hereby approves expenditures from restricted funds in the sum of \$1,606,459 of which \$1,133,000 is planned from the Disaster Fund, \$400,000 from the Unappropriated Expenditures Fund \$73,459 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 2022 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 2022; 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 03-21-76**

**UPDATED 2022 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**, October 19, 2021, that the Board hereby adopts the 30-Year Alternate Reserve Funding Plan (attached) prepared by Association Reserves™ for fiscal year 2022; and

**RESOLVED FURTHER**, that Resolution 03-21-60, adopted September 21, 2021, is hereby superseded and canceled; 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  
2022 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 BUDGET	2022 BUDGET	Assessment Increase/(Decrease) \$ %
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
1	PLUMBING SERVICE	\$740,507	\$827,584	\$828,543	\$676,492	\$704,474	\$27,982 4%
2	PEST CONTROL	281,908	194,008	87,989	645,800	174,633	(471,167) (73%)
3	CARPENTRY SERVICE	427,819	149,952	515,640	455,942	510,004	54,062 12%
4	ELECTRICAL SERVICE	93,736	99,796	107,651	135,290	115,944	(19,346) (14%)
5	FIRE PROTECTION	87,961	86,599	101,400	133,931	144,380	10,449 8%
6	APPLIANCE REPAIRS	106,484	130,996	115,550	90,825	93,270	2,445 3%
7	MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	34,075	58,234	11,191	58,664	58,664	0 0%
8	SOLAR MAINTENANCE	15,911	28,149	23,981	25,000	25,000	0 0%
9	GUTTER CLEANING	132,890	132,957	29,988	0	0	0 0%
10	CURB CUTS	0	10,000	0	0	0	0 0%
11	BALCONY/BREEZEWAY RESURFACING	478,073	0	0	0	0	0 0%
12	BUILDING REHAB/DRY ROT	198,433	0	0	0	0	0 0%
13	ROOF REPAIRS	274,541	0	0	0	0	0 0%
14	PAINT- TOUCHUP	244,896	0	0	0	0	0 0%
	<b>TOTAL</b>	<b>\$3,117,234</b>	<b>\$1,718,276</b>	<b>\$1,821,933</b>	<b>\$2,221,944</b>	<b>\$1,826,368</b>	<b>(\$395,575) (18%)</b>
Lines 9 moved to General Services in 2020. Lines 11 - 14 moved to reserves in 2019.							
<b>OPERATING FUND - GENERAL SERVICES</b>							
15	JANITORIAL SERVICE	\$874,334	\$882,450	\$963,848	\$962,945	\$977,822	\$14,878 2%
16	CONCRETE SERVICE	376,281	393,686	348,028	379,831	369,462	(10,369) (3%)
17	GUTTER CLEANING	9,759	41,466	123,469	179,758	160,758	(19,000) (11%)
18	WELDING	71,402	99,041	111,697	115,027	126,349	11,322 10%
19	TRAFFIC CONTROL	28,168	14,238	14,118	21,974	22,074	99 0%
20	PAVING MAINTENANCE & REPAIRS	48,602	0	0	0	0	0 0%
	<b>TOTAL</b>	<b>\$1,408,547</b>	<b>\$1,430,881</b>	<b>\$1,561,161</b>	<b>\$1,659,535</b>	<b>\$1,656,465</b>	<b>(\$3,070) (0%)</b>
<b>OPERATING FUND - LANDSCAPE</b>							
21	LANDSCAPE ADMINISTRATION	\$94,424	\$148,803	\$145,024	\$332,008	\$341,287	\$9,279 3%
22	NURSERY & COMPOSTING	257,078	257,239	237,480	290,341	290,925	584 0%
23	GROUNDS MAINTENANCE	2,808,720	2,910,763	3,035,110	3,173,855	3,211,025	37,170 1%
24	IRRIGATION	937,145	1,043,777	1,051,492	1,053,027	1,040,845	(12,182) (1%)
25	SMALL EQUIPMENT REPAIR	204,148	204,044	206,371	226,338	227,135	797 0%
26	PEST CONTROL	227,888	291,533	313,692	316,113	383,391	67,278 21%
27	TREE MAINTENANCE	(8,745)	(5,498)	1,082	0	0	0 0%
	<b>TOTAL</b>	<b>\$4,520,658</b>	<b>\$4,850,661</b>	<b>\$4,990,251</b>	<b>\$5,391,682</b>	<b>\$5,494,608</b>	<b>\$102,926 2%</b>
Line 27 moved to reserves in 2020.							

**THIRD LAGUNA HILLS MUTUAL  
2022 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 BUDGET	2022 BUDGET	Assessment Increase/(Decrease) \$	%
<b>RESERVE FUNDS - MAINTENANCE &amp; CONSTRUCTION</b>								
28	BUILDING NUMBERS	\$32,797	\$33,961	\$0	\$30,000	\$0	(\$30,000)	(100%)
29	BUILDING STRUCTURES	2,084,453	2,534,260	1,404,870	3,599,789	2,502,043	(1,097,748)	(30%)
30	ELECTRICAL SYSTEMS	50,907	50,400	16,690	59,495	30,000	(29,495)	(50%)
31	ENERGY PROJECTS	7,997	27,491	923	0	0	0	0%
32	EXTERIOR LIGHTING	302,074	59,319	760,369	75,000	25,000	(50,000)	(67%)
33	FENCING	21,576	123,758	57,416	58,920	63,996	5,077	9%
34	GARDEN VILLA LOBBY	114,664	111,162	109,636	112,500	12,000	(100,500)	(89%)
35	GARDEN VILLA MAILROOM	54,023	75,477	32,510	439	412	(27)	(6%)
36	GARDEN VILLA RECESSED AREAS	71,111	40,436	65,016	65,000	0	(65,000)	(100%)
37	GARDEN VILLA REC ROOM HEAT PUMP/WATER HEATER	15,546	23,584	12,473	6,017	2,984	(3,033)	(50%)
38	GUTTERS	136,466	39,017	134,135	76,206	78,926	2,720	4%
39	MAILBOXES	6,701	29,282	63,844	51,899	9,143	(42,756)	(82%)
40	PAINT PROGRAM	1,482,768	2,031,797	1,619,789	1,506,039	1,586,079	80,040	5%
41	PRIOR TO PAINT	1,538,859	1,228,861	915,496	1,071,350	1,166,430	95,080	9%
42	PAVING/CONCRETE	518,479	693,336	695,094	694,149	433,960	(260,189)	(37%)
43	ROOFS	1,576,174	1,550,899	1,429,531	1,439,294	1,461,792	22,498	2%
44	EXTERIOR WALLS	0	148,913	137,928	35,000	35,000	0	0%
45	WASTE LINE REMEDIATION	723,670	741,873	417,586	1,000,000	700,000	(300,000)	(30%)
46	WATER LINES - COPPER PIPE REMEDIATION	104,547	199,817	154,939	500,000	500,000	(0)	(0%)
47	ELEVATORS	309,899	332,267	115,890	255,000	105,000	(150,000)	(59%)
48	LAUNDRY COUNTERTOP/FLOOR	50,380	51,423	62,093	58,888	16,028	(42,860)	(73%)
49	LAUNDRY APPLIANCES	46,293	20,935	46,932	92,955	93,712	756	1%
<b>TOTAL</b>		<b>\$9,249,385</b>	<b>\$10,148,267</b>	<b>\$8,253,160</b>	<b>\$10,787,940</b>	<b>\$8,822,505</b>	<b>(\$1,965,435)</b>	<b>(18%)</b>

Lines 29, 40 - 43 include major repairs moved from operations in 2019.

Line 29 includes the funds moved from Disaster fund in 2021.

Line 35 moved from operations to reserves in 2018.

**RESERVE FUNDS - GENERAL SERVICES**

50	PRIOR TO PAINT	\$1,184	\$3,735	\$1,842	\$11,856	\$12,712	\$856	7%
51	PAVING/CONCRETE	0	32,375	65,491	79,002	67,607	(11,395)	(14%)
52	EXTERIOR WALLS	50,000	0	0	49,147	24,150	(24,997)	(51%)
<b>TOTAL</b>		<b>\$51,184</b>	<b>\$36,111</b>	<b>\$67,333</b>	<b>\$140,005</b>	<b>\$104,469</b>	<b>(\$35,536)</b>	<b>(25%)</b>

Line 51 moved into Reserves Fund - General Services in 2019.

**THIRD LAGUNA HILLS MUTUAL  
2022 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2018	2019	2020	2021	2022	Assessment	
		ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	Increase/(Decrease)	%
		RESERVE FUNDS - LANDSCAPE						
53	LANDSCAPE MODERNIZATION	\$49,813	\$797,341	\$837,542	\$487,823	\$523,702	\$35,878	7%
54	IMPROVEMENT & RESTORATION	0	0	0	126,524	129,214	2,689	2%
55	TREE MAINTENANCE	828,245	228,647	830,447	920,872	943,424	22,552	2%
TOTAL		\$878,058	\$1,025,988	\$1,667,989	\$1,535,219	\$1,596,340	\$61,121	4%
DISASTER FUND - MAINTENANCE & CONSTRUCTION								
56	MOISTURE INTRUSION - RAIN LEAKS	\$208,073	\$873,957	\$707,469	\$237,513	\$237,513	\$0	0%
57	MOISTURE INTRUSION - PLUMBING LEAKS	796,702	882,146	1,254,082	400,000	400,000	0	0%
58	MOISTURE INTRUSION - PLUMBING STOPPAGES	153,986	208,893	151,227	50,000	50,000	0	0%
59	MOISTURE INTRUSION - MISCELLANEOUS	161,029	148,226	146,221	46,548	46,548	0	0%
60	DAMAGE RESTORATION SERVICES	337,753	108,912	217,829	220,370	190,935	(29,435)	(13%)
TOTAL		\$1,657,543	\$2,222,135	\$2,476,828	\$954,431	\$924,996	(\$29,435)	(3%)
Lines 56 – 60 funding for the construction portion of damage restoration was moved to Reserve Funds under the Building Structures line.								
DISASTER FUND - LANDSCAPE								
61	FIRE RISK MANAGEMENT	\$0	\$31,335	\$106,597	\$180,000	\$180,000	\$0	0%
TOTAL		\$0	\$31,335	\$106,597	\$180,000	\$180,000	\$0	0%
DISASTER FUND - FINANCIAL SERVICES								
62	INSURANCE PREMIUMS	\$0	\$0	\$918,432	\$2,131,029	\$0	(\$2,131,029)	(100%)
TOTAL		\$0	\$0	\$918,432	\$2,131,029	\$0	(\$2,131,029)	(100%)
Lines 62 - 2021 expenditures assumes insurance premium of \$2.1M to be paid from the Disaster Fund.								
GARDEN VILLA REC ROOM FUND - MAINTENANCE & CONSTRUCTION								
63	GARDEN VILLA RECREATION ROOMS	\$63,429	\$71,036	\$71,247	\$71,831	\$73,459	\$1,628	2%
TOTAL		\$63,429	\$71,036	\$71,247	\$71,831	\$73,459	\$1,628	2%



## DEFINITION OF FUNDS

### RESERVE FUNDS

#### REPLACEMENT RESERVE FUND

This fund was established at the original construction of the Mutual. The purpose of the Reserve Fund is to provide for repair, restoration, replacement, or maintenance of structural elements and mechanical equipment within the Mutual including, but not limited to, building structures, plumbing, roofs, paving, and walls.

<i>Fund</i>	<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>
<b>REPLACEMENT RESERVE FUND</b>	2021	\$ 15,220,959	\$ 103,718	\$ 10,690,704	\$ 146.00	\$ (11,305,667)	\$ 14,709,714
	<b>2022</b>	<b>\$ 14,709,714</b>	<b>\$ 17,881</b>	<b>\$ 10,690,704</b>	<b>\$ 146.00</b>	<b>\$ (10,308,574)</b>	<b>\$ 15,109,725</b>
	2023	\$ 15,109,725	\$ 296,052	\$ 11,276,496	\$ 154.00	\$ (11,890,709)	\$ 14,791,564
	2024	\$ 14,791,564	\$ 292,903	\$ 11,862,288	\$ 162.00	\$ (12,155,118)	\$ 14,791,637
	2025	\$ 14,791,637	\$ 295,896	\$ 12,448,080	\$ 170.00	\$ (12,441,768)	\$ 15,093,845
	2026	\$ 15,093,845	\$ 313,337	\$ 13,033,872	\$ 178.00	\$ (11,887,818)	\$ 16,553,236

#### 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 repair, restoration, replacement, or maintenance of elevator components including, but not limited to, cab doors, buttons and refurbishment, controllers, hoistway doors, hydraulic cylinders, and pit water proofing.

<i>Fund</i>	<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>
<b>ELEVATOR REPLACEMENT RESERVE FUND</b>	2021	\$ 2,117,684	\$ 1,886	\$ 366,120	\$ 5.00	\$ (229,500)	\$ 2,256,190
	<b>2022</b>	<b>\$ 2,256,190</b>	<b>\$ 2,864</b>	<b>\$ 366,120</b>	<b>\$ 5.00</b>	<b>\$ (105,000)</b>	<b>\$ 2,520,174</b>
	2023	\$ 2,520,174	\$ 51,451	\$ 366,120	\$ 5.00	\$ (261,375)	\$ 2,676,370
	2024	\$ 2,676,370	\$ 54,510	\$ 366,120	\$ 5.00	\$ (267,909)	\$ 2,829,091
	2025	\$ 2,829,091	\$ 57,497	\$ 366,120	\$ 5.00	\$ (274,607)	\$ 2,978,101
	2026	\$ 2,978,101	\$ 60,408	\$ 366,120	\$ 5.00	\$ (281,472)	\$ 3,123,157



## 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 repair, restoration, replacement, or maintenance of equipment in common laundry facilities including, but not limited to, washers, dryers, water heaters and plumbing fixtures.

<i>Fund</i>	<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>
<b>LAUNDRY REPLACEMENT RESERVE FUND</b>	2021	\$ 387,389	\$ 427	\$ 73,224	\$ 1.00	\$ (151,842)	\$ 309,198
	<b>2022</b>	<b>\$ 309,198</b>	<b>\$ 349</b>	<b>\$ 73,224</b>	<b>\$ 1.00</b>	<b>\$ (109,740)</b>	<b>\$ 273,032</b>
	2023	\$ 273,032	\$ 5,501	\$ 146,448	\$ 2.00	\$ (142,396)	\$ 282,585
	2024	\$ 282,585	\$ 5,862	\$ 146,448	\$ 2.00	\$ (125,453)	\$ 309,442
	2025	\$ 309,442	\$ 6,280	\$ 146,448	\$ 2.00	\$ (137,299)	\$ 324,871
	2026	\$ 324,871	\$ 6,953	\$ 183,060	\$ 2.50	\$ (137,461)	\$ 377,423

## RESTRICTED FUNDS

### DISASTER FUND

The Disaster Fund is used for the repair or replacement of mutual assets damaged by uninsured or unexpected disasters in addition to providing for certain insurance premiums as directed by the Board. 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>Fund</i>	<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>
<b>DISASTER FUND</b>	2021	\$ 6,985,570	\$ 276,685	\$ 1,830,600	\$ 25.00	\$ (5,985,802)	\$ 3,107,053
	<b>2022</b>	<b>\$ 3,107,053</b>	<b>\$ 4,021</b>	<b>\$ 1,591,890</b>	<b>\$ 21.74</b>	<b>\$ (1,105,000)</b>	<b>\$ 3,597,964</b>
	2023	\$ 3,597,964	\$ 4,736	\$ 1,830,600	\$ 25.00	\$ (1,133,000)	\$ 4,300,300
	2024	\$ 4,300,300	\$ 5,562	\$ 1,830,600	\$ 25.00	\$ (1,161,000)	\$ 4,975,462
	2025	\$ 4,975,462	\$ 6,355	\$ 1,830,600	\$ 25.00	\$ (1,190,000)	\$ 5,622,417
	2026	\$ 5,622,417	\$ 7,113	\$ 1,830,600	\$ 25.00	\$ (1,220,000)	\$ 6,240,130

*Includes Supplemental Appropriation of Insurance premium of \$918K in 2021.*

*Includes Supplemental Appropriation of Moisture Intrusion Relandscaping of \$66K in 2021.*

*2021 expenditures assumes insurance premium of \$1,736K to be paid from the Disaster Fund.*





## 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 not included in the reserve plan calculations.

<i>Fund</i>	<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>
<b>UNAPPROPRIATED EXPENDITURES FUND</b>	2021	\$ 4,325,546	\$ 110,705	\$ 585,792	\$ 8.00	\$ (1,736,403)	\$ 3,285,640
	<b>2022</b>	<b>\$ 3,285,640</b>	<b>\$ 3,703</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (400,000)</b>	<b>\$ 2,889,343</b>
	2023	\$ 2,889,343	\$ 3,573	\$ 585,792	\$ 8.00	\$ (410,000)	\$ 3,068,708
	2024	\$ 3,068,708	\$ 3,782	\$ 585,792	\$ 8.00	\$ (420,000)	\$ 3,238,282
	2025	\$ 3,238,282	\$ 3,979	\$ 585,792	\$ 8.00	\$ (431,000)	\$ 3,397,053
	2026	\$ 3,397,053	\$ 4,163	\$ 585,792	\$ 8.00	\$ (442,000)	\$ 3,545,008

*2021 expenditures assumes insurance premium of \$1,736K to be paid from the Unappropriated Expenditures Fund.*

## 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 not included in the reserve plan calculations.

<i>Fund</i>	<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>
<b>SURCHARGE: GARDEN VILLA REC ROOM FUND</b>	2021	\$ 89,700	\$ 2,229	\$ 85,698	\$ 5.75	\$ (71,831)	\$ 105,796
	<b>2022</b>	<b>\$ 105,796</b>	<b>\$ 137</b>	<b>\$ 89,424</b>	<b>\$ 6.00</b>	<b>\$ (73,459)</b>	<b>\$ 121,898</b>
	2023	\$ 121,898	\$ 157	\$ 93,150	\$ 6.25	\$ (75,300)	\$ 139,905
	2024	\$ 139,905	\$ 177	\$ 93,150	\$ 6.25	\$ (77,200)	\$ 156,032
	2025	\$ 156,032	\$ 196	\$ 93,150	\$ 6.25	\$ (79,100)	\$ 170,278
	2026	\$ 170,278	\$ 212	\$ 93,150	\$ 6.25	\$ (81,100)	\$ 182,540



## **2022 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 \$92.0 million. The fully funded balance (based on the formula defined in Civil Code §5570(b)(4)) is \$47.0 million as of January 1, 2022. Projected reserve fund balances are estimated to be just under \$17.3 million, or 36.8% funded. These figures shall not be construed to require the board to fund reserves in accordance with this calculation.

The reserves receive monies through assessments and through interest earned on invested fund balances. In 2022, 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: 1/1/2022

# of units: 6102

1) Budgeted Amounts:	Total	Average Per Unit*
Reserve Contributions:	\$11,130,048.00	\$1,824.00
Total Assessment Income:	\$56,905,898.00	\$9,325.78

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:	1/1/2022
Fully Funded Balance (based on formula defined in 5570(b)4):	\$47,001,765
Projected Reserve Fund Balance:	\$17,275,103
Percent Funded:	36.8 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$4,872

From the 9/30/2021 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: 10/22/2021**

*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.*



# 30-Year Reserve Plan Summary (Alternate Funding Plan)

Report # 31071-2  
No-Site-Visit

Fiscal Year Start: 2022

Interest:

2.00 %

Inflation:

3.00 %

Reserve Fund Strength: as-of Fiscal Year Start Date

Projected Reserve Balance Changes

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded		Special Assmt Risk	Reserve Contribs.	Loan or Special Assmts	Interest Income	Reserve Expenses
2022	\$17,275,103	\$47,001,765	36.8 %		Medium	\$11,130,048	\$0	\$354,805	\$10,523,800
2023	\$18,236,156	\$50,818,033	35.9 %		Medium	\$12,076,102	\$0	\$366,682	\$12,215,079
2024	\$18,463,862	\$53,219,520	34.7 %		Medium	\$12,317,624	\$0	\$369,175	\$12,665,024
2025	\$18,485,637	\$55,633,362	33.2 %		Medium	\$12,563,977	\$0	\$369,898	\$12,883,251
2026	\$18,536,261	\$57,288,976	32.4 %		Medium	\$12,815,256	\$0	\$378,888	\$12,345,031
2027	\$19,385,374	\$59,804,305	32.4 %		Medium	\$13,071,561	\$0	\$395,106	\$12,692,544
2028	\$20,159,498	\$61,809,788	32.6 %		Medium	\$13,332,992	\$0	\$403,779	\$13,642,883
2029	\$20,253,386	\$62,578,848	32.4 %		Medium	\$13,599,652	\$0	\$425,199	\$11,974,913
2030	\$22,303,324	\$56,118,270	39.7 %		Medium	\$13,871,645	\$0	\$465,290	\$12,374,317
2031	\$24,265,942	\$58,334,812	41.6 %		Medium	\$14,149,078	\$0	\$488,935	\$14,234,032
2032	\$24,669,924	\$59,100,701	41.7 %		Medium	\$14,432,060	\$0	\$501,584	\$14,071,611
2033	\$25,531,957	\$60,467,167	42.2 %		Medium	\$14,720,701	\$0	\$521,746	\$14,086,518
2034	\$26,687,887	\$62,303,275	42.8 %		Medium	\$15,015,115	\$0	\$540,194	\$14,864,840
2035	\$27,378,356	\$63,775,128	42.9 %		Medium	\$15,315,417	\$0	\$556,478	\$14,932,638
2036	\$28,317,612	\$65,245,187	43.4 %		Medium	\$15,621,726	\$0	\$574,644	\$15,317,391
2037	\$29,196,591	\$66,811,174	43.7 %		Medium	\$15,934,160	\$0	\$585,581	\$16,304,129
2038	\$29,412,203	\$67,523,232	43.6 %		Medium	\$15,934,160	\$0	\$594,095	\$15,891,729
2039	\$30,048,729	\$68,906,791	43.6 %		Medium	\$15,934,160	\$0	\$598,505	\$16,727,810
2040	\$29,853,584	\$69,826,718	42.8 %		Medium	\$15,934,160	\$0	\$599,908	\$16,198,480
2041	\$30,189,172	\$71,801,922	42.0 %		Medium	\$15,934,160	\$0	\$581,012	\$18,741,999
2042	\$27,962,345	\$70,449,227	39.7 %		Medium	\$15,934,160	\$0	\$562,287	\$16,143,745
2043	\$28,315,047	\$72,206,077	39.2 %		Medium	\$15,934,160	\$0	\$576,106	\$15,479,883
2044	\$29,345,430	\$75,158,811	39.0 %		Medium	\$15,934,160	\$0	\$588,378	\$16,324,626
2045	\$29,543,342	\$77,831,967	38.0 %		Medium	\$15,934,160	\$0	\$587,848	\$16,772,920
2046	\$29,292,431	\$80,360,846	36.5 %		Medium	\$15,934,160	\$0	\$561,343	\$18,897,464
2047	\$26,890,470	\$81,301,412	33.1 %		Medium	\$15,934,160	\$0	\$502,190	\$19,954,751
2048	\$23,372,070	\$81,721,013	28.6 %		High	\$15,934,160	\$0	\$442,357	\$18,846,667
2049	\$20,901,920	\$83,850,546	24.9 %		High	\$15,934,160	\$0	\$387,198	\$19,371,861
2050	\$17,851,417	\$82,844,074	21.5 %		High	\$15,934,160	\$0	\$326,634	\$19,271,901
2051	\$14,840,310	\$85,731,888	17.3 %		High	\$15,934,160	\$0	\$227,960	\$23,026,944

**Third Mutual - Laguna Woods Village**

Laguna Woods, CA

Level of Service: **Update "No-Site-Visit"**Report #: **31071-2**

# of Units: 6,102

**January 1, 2022 through December 31, 2022****Findings & Recommendations****as of January 1, 2022**

Projected Starting Reserve Balance .....	\$17,275,103
Current Full Funding Reserve Balance .....	\$47,001,765
Average Reserve Deficit (Surplus) Per Unit .....	\$4,872
Percent Funded .....	36.8 %
Recommended 2022 "Annual Full Funding Contributions" .....	\$13,260,000
Alternate minimum contributions to keep Reserve above \$8,290,000 .....	\$11,130,048
Most Recent Reserve Contribution Rate .....	\$11,130,048

**Reserve Fund Strength: 36.8%****Weak****Fair****Strong**

&lt; 30%

&lt; 70%

&gt; 130%

**Risk of Special Assessment:****High****Medium****Low****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", and is based on a prior Report prepared by Association Reserves for your 2021 Fiscal Year. 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.

The Reserve Fund is between the 30% Funded level and the 70% Funded level at 36.8 % 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 continue to Fully Fund Reserves and maintain a position of strength in the fund, where the Mutual enjoy a low risk of Reserve cash flow problems. Your multi-year Funding Plan is designed to gradually bring you to the 100% level, or "Fully Funded".

Based on this starting point, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$13,260,000.

\*The Alternative Contribution rate, also called Threshold Funding will keep the Reserve Funds above \$8,290,000. This figure for the Mutual is \$11,130,048.

To receive a copy of the full Reserve Study, contact the Mutual.

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Paved Surfaces</b>			
103 Parkway Concrete - Repair/Replace	1	1	\$150,000
201 2022 Asphalt Paving Replacement	25	0	\$388,000
201 2023 Asphalt Paving Replacement	25	1	\$381,000
201 2024 Asphalt Paving Replacement	25	2	\$438,000
201 2025 Asphalt Paving Replacement	25	3	\$453,000
201 2026 Asphalt Paving Replacement	25	4	\$360,000
201 2027 Asphalt Paving Replacement	25	5	\$363,000
201 2028 Asphalt Paving Replacement	25	6	\$355,000
201 2029 Asphalt Paving Replacement	25	7	\$389,000
201 2030 Asphalt Paving Replacement	25	8	\$379,000
201 2031 Asphalt Paving Replacement	25	9	\$365,000
201 2032 Asphalt Paving Replacement	25	10	\$360,000
201 2033 Asphalt Paving Replacement	25	11	\$358,000
201 2034 Asphalt Paving Replacement	25	12	\$355,000
201 2035 Asphalt Paving Replacement	25	13	\$336,000
201 2036 Asphalt Paving Replacement	25	14	\$344,000
201 2037 Asphalt Paving Replacement	25	15	\$318,000
201 2038 Asphalt Paving Replacement	25	16	\$235,000
201 2039 Asphalt Paving Replacement	25	17	\$145,000
201 2041 Asphalt Paving Replacement	25	19	\$160,000
201 2042 Asphalt Paving Replacement	25	20	\$299,000
201 2043 Asphalt Paving Replacement	25	21	\$245,000
201 2044 Asphalt Paving Replacement	25	22	\$399,000
201 2045 Asphalt Paving Replacement	25	23	\$571,000
201 2046 Asphalt Paving Replacement	25	24	\$398,000
202 Paving Seal Coat - Annually	1	0	\$46,100
205 (2022) Concrete & Paving Maint	10	0	\$67,600
205 (2023) Concrete & Paving Maint	10	1	\$50,400
205 (2024) Concrete & Paving Maint	10	2	\$111,500
205 (2025) Concrete & Paving Maint	10	3	\$94,900
205 (2026) Concrete & Paving Maint	10	4	\$50,700
205 (2027) Concrete & Paving Maint	10	5	\$33,100
205 (2028) Concrete & Paving Maint	10	6	\$17,000
205 (2029) Concrete & Paving Maint	10	7	\$32,000
205 (2030) Concrete & Paving Maint	10	8	\$63,000
205 (2031) Concrete & Paving Maint	10	9	\$65,700
<b>Roofing &amp; Gutters</b>			

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1308 (2022) LWT to Comp Shingle	40	0	\$119,400
1308 (2023) LWT to Comp Shingle	40	1	\$116,000
1308 (2024) LWT to Comp Shingle	40	2	\$118,000
1308 (2025) LWT to Comp Shingle	40	3	\$117,000
1308 (2026) LWT to Comp Shingle	40	4	\$114,000
1308 (2027) LWT to Comp Shingle	40	5	\$112,000
1308 (2028) LWT to Comp Shingle	40	6	\$117,000
1308 (2029) LWT to Comp Shingle	40	7	\$118,000
1308 (2030) LWT to Comp Shingle	40	8	\$442,000
1308 (2031) LWT to Comp Shingle	40	9	\$446,000
1308 (2032) LWT to Comp Shingle	40	10	\$446,000
1308 (2033) LWT to Comp Shingle	40	11	\$446,000
1308 (2034) LWT to Comp Shingle	40	12	\$443,000
1308 (2035) LWT to Comp Shingle	40	13	\$443,000
1308 (2036) LWT to Comp Shingle	40	14	\$445,000
1308 (2037) LWT to Comp Shingle	40	15	\$442,000
1308 (2038) LWT to Comp Shingle	40	16	\$444,000
1308 (2039) LWT to Comp Shingle	40	17	\$447,000
1308 (2040) LWT to Comp Shingle	40	18	\$443,000
1308 (2041) LWT to Comp Shingle	40	19	\$444,000
1308 (2042) LWT to Comp Shingle	40	20	\$441,000
1308 (2043) LWT to Comp Shingle	40	21	\$446,000
1308 (2044) LWT to Comp Shingle	40	22	\$447,000
1308 (2045) LWT to Comp Shingle	40	23	\$447,000
1308 (2046) LWT to Comp Shingle	40	24	\$440,000
1308 (2047) LWT to Comp Shingle	40	25	\$446,000
1308 (2048) LWT to Comp Shingle	40	26	\$442,000
1308 (2049) LWT to Comp Shingle	40	27	\$441,000
1308 (2050) LWT to Comp Shingle	40	28	\$452,000
1308 (2051) LWT to Comp Shingle	40	29	\$476,000
1310 (2039) Malibu/Capistrano Tile Roofs	40	17	\$603,000
1310 (2040) Malibu/Capistrano Tile Roofs	40	18	\$607,000
1310 (2041) Malibu/Capistrano Tile Roofs	40	19	\$606,000
1310 (2042) Malibu/Capistrano Tile Roofs	40	20	\$603,000
1310 (2043) Malibu/Capistrano Tile Roofs	40	21	\$605,000
1310 (2044) Malibu/Capistrano Tile Roofs	40	22	\$607,000
1310 (2045) Malibu/Capistrano Tile Roofs	40	23	\$606,000
1310 (2046) Malibu/Capistrano Tile Roofs	40	24	\$290,000
1310 (2047) Malibu/Capistrano Tile Roofs	40	25	\$409,000
1310 (2048) Malibu/Capistrano Tile Roofs	40	26	\$589,000
1310 (2049) Malibu/Capistrano Tile Roofs	40	27	\$577,000
1310 (2050) Malibu/Capistrano Tile Roofs	40	28	\$601,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1310 (2051) Malibu/Capistrano Tile Roofs	40	29	\$597,000
1310 (2052) Malibu/Capistrano Tile Roofs	40	30	\$604,000
1310 (2053) Malibu/Capistrano Tile Roofs	40	31	\$606,000
1310 (2054) Malibu/Capistrano Tile Roofs	40	32	\$605,000
1311 (2030) Metal Tile Roof - Replace	40	8	\$265,000
1311 (2031) Metal Tile Roof - Replace	40	9	\$257,000
1311 (2032) Metal Tile Roof - Replace	40	10	\$264,000
1311 (2033) Metal Tile Roof - Replace	40	11	\$274,000
1311 (2034) Metal Tile Roof - Replace	40	12	\$275,000
1311 (2035) Metal Tile Roof - Replace	40	13	\$261,000
1311 (2036) Metal Tile Roof - Replace	40	14	\$272,000
1311 (2037) Metal Tile Roof - Replace	40	15	\$269,000
1311 (2038) Metal Tile Roof - Replace	40	16	\$276,000
1311 (2039) Metal Tile Roof - Replace	40	17	\$269,000
1311 (2040) Metal Tile Roof - Replace	40	18	\$272,000
1311 (2041) Metal Tile Roof - Replace	40	19	\$277,000
1311 (2042) Metal Tile Roof - Replace	40	20	\$275,000
1311 (2043) Metal Tile Roof - Replace	40	21	\$271,000
1311 (2044) Metal Tile Roof - Replace	40	22	\$273,000
1311 (2045) Metal Tile Roof - Replace	40	23	\$269,000
1311 (2046) Metal Tile Roof - Replace	40	24	\$275,000
1311 (2047) Metal Tile Roof - Replace	40	25	\$274,000
1311 (2048) Metal Tile Roof - Replace	40	26	\$268,000
1311 (2049) Metal Tile Roof - Replace	40	27	\$264,000
1314 (2022) PVC Cool Roof System - Repl	25	0	\$1,099,800
1314 (2023) PVC Cool Roof System - Repl	25	1	\$1,112,000
1314 (2024) PVC Cool Roof System - Repl	25	2	\$1,114,000
1314 (2025) PVC Cool Roof System - Repl	25	3	\$1,111,000
1314 (2026) PVC Cool Roof System - Repl	25	4	\$1,115,000
1314 (2027) PVC Cool Roof System - Repl	25	5	\$1,105,000
1314 (2028) PVC Cool Roof System - Repl	25	6	\$1,157,000
1314 (2028) PVC Cool Roof System - Repl	25	6	\$1,157,000
1314 (2029) PVC Cool Roof System - Repl	25	7	\$1,221,000
1314 (2030) PVC Cool Roof System - Repl	25	8	\$1,244,000
1314 (2031) PVC Cool Roof System - Repl	25	9	\$1,250,000
1314 (2032) PVC Cool Roof System - Repl	25	10	\$1,242,000
1314 (2033) PVC Cool Roof System - Repl	25	11	\$1,251,000
1314 (2034) PVC Cool Roof System - Repl	25	12	\$1,282,000
1314 (2035) PVC Cool Roof System - Repl	25	13	\$1,253,000
1314 (2036) PVC Cool Roof System - Repl	25	14	\$1,294,000
1314 (2037) PVC Cool Roof System - Repl	25	15	\$1,431,000
1314 (2038) PVC Cool Roof System - Repl	25	16	\$1,360,000



# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1314 (2039) PVC Cool Roof System - Repl	25	17	\$1,147,000
1314 (2040) PVC Cool Roof System - Repl	25	18	\$1,400,000
1314 (2041) PVC Cool Roof System - Repl	25	19	\$1,163,000
1314 (2042) PVC Cool Roof System - Repl	25	20	\$1,052,000
1314 (2043) PVC Cool Roof System - Repl	25	21	\$786,000
1314 (2044) PVC Cool Roof System - Repl	25	22	\$636,000
1314 (2045) PVC Cool Roof System - Repl	25	23	\$607,000
1314 (2046) PVC Cool Roof System - Repl	25	24	\$569,000
1314 (2047) PVC Cool Roof System - Repl	25	24	\$619,000
1314 (2048) PVC Cool Roof System - Repl	25	24	\$659,000
1314 (2049) PVC Cool Roof System - Repl	25	25	\$659,000
1316 Roof Preventative Maintenance	1	0	\$119,700
1317 Emergency Roof Repairs	1	0	\$123,000
1330 (2040) 3- Story Gutters R/R	30	18	\$125,000
1330 (2041) 3- Story Gutters R/R	30	19	\$125,000
1330 (2042) 3- Story Gutters R/R	30	20	\$125,000
1330 (2043) 3- Story Gutters R/R	30	21	\$125,000
1330 (2044) 3- Story Gutters R/R	30	22	\$125,000
1330 (2045) 3- Story Gutters R/R	30	23	\$125,000
1330 (2046) 3- Story Gutters R/R	30	24	\$125,000
1330 (2047) 3- Story Gutters R/R	30	25	\$125,000
1330 (2048) 3- Story Gutters R/R	30	26	\$12,500
1331 (2022) 1 & 2-Story Gutters R/R	1	0	\$79,000
1331 (2023-2029) 1 & 2-Story Gutters R/R	1	1	\$100,000
1331 (2030-2051) 1 & 2-Story Gutters R/R	1	8	\$50,000
<b>Building Structures</b>			
1860 (2023-2028) Fire Alarm System	1	1	\$210,000
3210 (2022) MO/Carpentry/CP Panels	1	0	\$666,300
3210 (2023-2025) MO/Carpentry/CP Panels	1	1	\$625,300
3210 (2026-2039) MO/Carpentry/CP Panels	1	4	\$359,000
3210 (2040-2051) MO/Carpentry/CP Panels	1	18	\$291,000
3213 (2023-2027) Bldg Structure Dry Rot	1	1	\$512,500
3213 (2028-2037) Bldg Structure Dry Rot	1	6	\$256,300
3213 (2038-2050) Bldg Structure Dry Rot	1	16	\$128,100
3216 (2022) Bldg Struct Replacement	1	0	\$500,000
3216 (2023-2027) Bldg Struct Replacement	1	1	\$350,000
3216 (2028-2037) Bldg Struct Replacement	1	6	\$175,000
3216 (2038-2051) Bldg Struct Replacement	1	16	\$87,500
3219 (2023-2025) Parapet Wall Removal	1	1	\$275,000
3220 Bldg Struct Foundation Repairs	1	0	\$25,000
3223 (2023-2027) Storage Cabinets	1	1	\$91,000
3225 (2022) Glulam/Beam - Repair	10	0	\$275,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
3225 (2024) Glulam/Beam - Repair	10	2	\$149,500
3225 (2026) Glulam/Beam - Repair	10	4	\$149,500
3225 (2027) Glulam/Beam - Repair	10	5	\$399,000
3225 (2028) Glulam/Beam - Repair	10	6	\$199,000
3225 (2029) Glulam/Beam - Repair	10	7	\$149,500
3225 (2030) Glulam/Beam - Repair	10	8	\$49,800
3225 (2031) Glulam/Beam - Repair	10	9	\$1,246,000
3230 Annual Bldg Dry Rot - Repairs	1	0	\$141,700
3231 (2022) Bldg Lead Abatement	1	0	\$5,000
3231 Bldg Lead Abatement	1	1	\$1,200
3235 Annual Damage Restoration	1	0	\$889,000
<b>Decking Projects</b>			
151 Balcony Inspections	1	1	\$50,000
153 (2022) Mid-Cycle Decks Seal	1	0	\$436,500
153 (2023-2025) Mid-Cycle Decks Seal	1	1	\$412,100
153 Annual Mid-Cycle Decks Seal	1	6	\$412,100
<b>Prior To Painting &amp; Painting Projects</b>			
153 Deck Top Coat With Painting	1	0	\$40,300
1115 (2022) Full Cycle Exterior Painting	1	0	\$1,238,900
1115 Annual Full Cycle Exterior Painting	1	1	\$1,126,000
1116 Annual Exterior Paint Touch-Up	1	0	\$173,400
1116 Annual Interior Paint Touch-Up	1	0	\$76,200
1400 Annual HIP Reflective Address Signs	1	0	\$50,000
1401 Building # Signage - Replace	1	1	\$39,300
2901 Annual Lead Testing & Abatement	1	0	\$7,500
2902 PTP Annual Asbestos Abatement	1	0	\$55,000
2910 (2022) PTP Repair Work	1	0	\$687,700
2910 (2023-2034) PTP Repair Work	1	1	\$668,700
2910 Annual PTP Repair Work	1	13	\$632,200
<b>Elevators</b>			
2800 Miscellaneous Elevator Components	1	0	\$105,000
2802 (2023-2026) Cab Door Operators	1	1	\$55,000
2802 (2051) Cab Door Operators Replace	40	29	\$110,000
2804 (2023) Cab Remodel & Flooring	40	1	\$53,500
2804 (2024) Cab Remodel & Flooring	40	2	\$53,500
2804 (2025) Cab Remodel & Flooring	40	3	\$53,500
2804 (2026) Cab Remodel & Flooring	40	4	\$53,500
2806 (2032) Controllers & Call Buttons	30	10	\$590,000
2806 (2033) Controllers & Call Buttons	30	11	\$590,000
2806 (2034) Controllers & Call Buttons	30	12	\$590,000
2806 (2035) Controllers & Call Buttons	30	13	\$590,000
2806 (2036) Controllers & Call Buttons	30	14	\$590,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2806 (2037) Controllers & Call Buttons	30	15	\$590,000
2806 (2038) Controllers & Call Buttons	30	16	\$590,000
2806 (2039) Controllers & Call Buttons	30	17	\$708,000
2808 (2023) Hoistway Doors Replace	40	1	\$49,100
2808 (2024) Hoistway Doors Replace	40	2	\$49,100
2808 (2025) Hoistway Doors Replace	40	3	\$49,100
2808 (2026) Hoistway Doors Replace	40	4	\$49,100
2850 (2023-2026) Machine Room Power Unit	1	1	\$67,500
2850 (2051) Machine Room Power Units	1	29	\$135,000
2852 (2023) Solid State Soft Starters	20	1	\$16,000
2852 (2024) Solid State Soft Starters	20	2	\$16,000
2852 (2025) Solid State Soft Starters	20	3	\$16,000
2852 (2026) Solid State Soft Starters	20	4	\$16,000
<b>Garden Villas</b>			
332 (2023) GV Water Heaters	10	1	\$1,000
332 (2024) GV Water Heaters	10	2	\$1,000
332 (2026) GV Water Heaters	10	4	\$1,000
332 (2027) GV Water Heaters	10	5	\$1,500
332 (2028) GV Water Heaters	10	6	\$7,400
332 (2029) GV Water Heaters	10	7	\$4,400
332 (2030) GV Water Heaters	10	8	\$4,400
332 (2031) GV Water Heaters	10	9	\$6,200
336 GV Rec Room Heat Pump	1	0	\$3,000
912 (2022) GV Lobby Renovations	1	0	\$12,000
912 (2023) GV Lobby Renovations	1	1	\$11,300
912 (2031-2041) GV Lobby Renovations	10	9	\$56,500
912 (2051-2061) GV Lobby Renovations	10	29	\$56,500
915 (2026) Mail Room Renvoations	10	4	\$80,000
915 (2027) Mail Room Renvoations	10	5	\$80,000
915 (2028) Mail Room Renvoations	10	6	\$80,000
915 (2029) Mail Room Renvoations	10	7	\$80,000
915 (2030) Mail Room Renvoations	10	8	\$80,000
915 (2031) Mail Room Renvoations	10	9	\$24,000
1950 (2023-2035) GV Concrete Filler	1	1	\$225,000
1951 GV Recessed Area Carpet	1	1	\$64,400
<b>Lighting Replacement Projects</b>			
360 Street Light Replacement	1	0	\$25,000
370 Exterior Lighting Replacement	1	1	\$50,000
<b>Walls, Fencing &amp; Railings</b>			
501 Common Interior Walls- Repair	1	0	\$10,000
501 Perimeter Block Wall - Repair	1	0	\$14,200
504 (2022) Perim Shepherds Crooks - R/R	1	0	\$35,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
504 Shepherds Crooks - Replace/Repair	1	1	\$145,000
516 Split Rail Fencing Replacement	1	0	\$64,000
<b>Laundry Facilities</b>			
603 (2023-2029) Epoxy Floors - Replace	1	0	\$8,600
603 (2041) Epoxy Floors - Replace	25	19	\$50,300
990 (2022) Countertops - Replace	20	0	\$7,400
990 (2023) Countertops - Replace	20	1	\$14,500
990 (2034-2043) Countertops - Replace	1	12	\$15,000
992 Commercial Washers - Replace	1	0	\$60,600
993 (2026-2027) Commercial Dryers	1	4	\$7,700
993 Annual Commercial Dryers - Replace	1	4	\$37,900
994 (2022) Laundry Water Heaters	10	0	\$33,200
994 (2023) Laundry Water Heaters	10	1	\$13,200
994 (2024) Laundry Water Heaters	10	2	\$8,100
994 (2025) Laundry Water Heaters	10	3	\$16,200
994 (2026) Laundry Water Heaters	10	4	\$8,100
994 (2027) Laundry Water Heaters	10	5	\$6,100
994 (2028) Laundry Water Heaters	10	6	\$17,200
994 (2029) Laundry Water Heaters	10	7	\$6,100
994 (2030) Laundry Water Heaters	10	8	\$5,100
<b>Sewer Lines, Water Lines &amp; Elect</b>			
318 (2023-2041) Waste Line Liners	1	0	\$700,000
319 (2022-2028) Copper Water Lines	1	0	\$500,000
319 (2029-2045) Copper Water Lines	1	7	\$137,600
319 (2046-2051) Copper Water Lines	1	24	\$103,200
340 (2022) Elect System & Panel Replace	1	0	\$30,000
340 Elect System & Panel Replacement	1	1	\$50,000
341 Heat Pumps/Wall Heaters, Replace	1	1	\$9,500
2810 (2023-2028) Energy Consultant	1	1	\$10,000
<b>Grounds &amp; Miscellaneous</b>			
450 Pedestal Mailboxes - Replace	1	0	\$9,200
<b>Landscape Projects</b>			
1020 Annual Tree Trimming	1	0	\$943,500
1022 (2022) Landscape Modernization	1	0	\$300,000
1022 (2023) Landscape Modernization	1	1	\$200,000
1022 Annual Landscape Modernization	1	2	\$50,000
1022 Landscape Improvement & Restoration	1	0	\$129,300
1024 Slope Renovations	1	0	\$223,700
<b>273 Total Funded Components</b>			



## Budget Summary

Report # 31071-2  
No-Site-Visit

	Useful Life		2022 Rem. Useful Life		Estimated Replacement Cost in 2022	2022 Expenditures	01/01/2022 Fully Funded Balance	Remaining Bal. to be Funded	2022 Contributions
	Min	Max	Min	Max					
Paved Surfaces	1	25	0	24	\$9,176,000	\$501,700	\$5,005,390	\$6,973,130	\$396,963
Roofing & Gutters	1	40	0	32	\$57,835,400	\$1,540,900	\$29,479,165	\$51,954,395	\$1,600,538
Building Structures	1	10	0	18	\$8,206,200	\$2,502,000	\$3,169,810	\$5,494,900	\$3,933,416
Decking Projects	1	1	0	6	\$1,310,700	\$436,500	\$436,500	\$874,200	\$881,192
Prior To Painting & Painting Projects	1	1	0	13	\$4,795,200	\$2,329,000	\$2,329,000	\$2,466,200	\$3,223,844
Elevators	1	40	0	29	\$5,784,900	\$105,000	\$3,223,133	\$5,277,807	\$363,030
Garden Villas	1	10	0	29	\$879,600	\$15,000	\$191,880	\$814,300	\$250,158
Lighting Replacement Projects	1	1	0	1	\$75,000	\$25,000	\$25,000	\$50,000	\$50,423
Walls, Fencing & Railings	1	1	0	1	\$268,200	\$123,200	\$123,200	\$145,000	\$180,313
Laundry Facilities	1	25	0	19	\$315,300	\$109,800	\$182,987	\$157,165	\$96,971
Sewer Lines, Water Lines & Elect	1	1	0	24	\$1,540,300	\$1,230,000	\$1,230,000	\$310,300	\$1,035,554
Grounds & Miscellaneous	1	1	0	0	\$9,200	\$9,200	\$9,200	\$0	\$6,185
Landscape Projects	1	1	0	2	\$1,846,500	\$1,596,500	\$1,596,500	\$250,000	\$1,241,414
					\$92,042,500	\$10,523,800	\$47,001,765	\$74,767,397	\$13,260,000
								<b>Percent Funded:</b>	<b>36.8%</b>



# 2022 BUSINESS PLAN

Golden Rain Foundation & Trust

Adopted September 7, 2021

## BOARD OF DIRECTORS

BUNNY CARPENTER, President  
EGON GARTHOFFNER, 1<sup>ST</sup> Vice President  
DON TIBBETTS, 2<sup>ND</sup> Vice President  
JOAN MILLIMAN, Secretary  
JAMES HOPKINS, Treasurer  
MAGGIE BLACKWELL  
DEBBIE DOTSON  
YVONNE HORTON  
GAN MUKHOPADHYAY  
JON PEARLSTONE

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, CEO  
JOSE CAMPOS, Interim Financial Services Director









## 2022 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 PLAN	2022 PLAN	ASSESSMENT Per Manor Per Month		
						2021	2022	Change
<b>Revenues:</b>								
Golf Greens Fees	\$1,467,191	\$1,351,798	\$1,241,594	\$1,515,000	\$1,602,000	\$9.91	\$10.48	(\$0.57)
Golf Operations	289,809	231,543	273,504	252,450	356,190	1.65	2.33	(0.68)
Merchandise Sales	312,636	338,214	269,630	444,360	468,050	2.91	3.06	(0.15)
Clubhouse Rentals and Event Fees	646,842	720,100	123,440	593,442	640,906	3.88	4.19	(0.31)
Rentals	102,979	125,879	142,958	151,880	165,400	0.99	1.08	(0.09)
Broadband Services	4,907,713	4,797,351	5,186,355	5,215,900	5,818,200	34.14	38.07	(3.93)
Investment Income	0	0	0	50	0	0.00	0.00	0.00
Unrealized Gain/(Loss) on AFS Investments	(208,978)	0	0	0	0	0.00	0.00	0.00
Miscellaneous	1,119,143	1,115,511	655,785	1,110,405	1,117,904	7.27	7.31	(0.04)
<b>Total Revenue</b>	<b>\$8,637,335</b>	<b>\$8,680,396</b>	<b>\$7,893,266</b>	<b>\$9,283,487</b>	<b>\$10,168,650</b>	<b>\$60.75</b>	<b>\$66.52</b>	<b>(\$5.77)</b>
<b>Expenses:</b>								
Employee Compensation	\$17,759,474	\$17,950,037	\$16,656,527	\$18,782,680	\$19,392,615	\$122.90	\$126.89	\$3.99
Exp. Related to Compensation	5,425,352	5,145,248	4,913,404	5,610,988	6,003,011	36.71	39.28	2.57
Materials and Supplies	1,543,267	1,757,167	1,564,387	1,780,056	1,765,658	11.65	11.55	(0.10)
Cost of Merchandise Sold	211,310	238,432	192,232	338,465	315,315	2.21	2.06	(0.15)
Community Events	430,812	563,596	125,189	394,686	463,081	2.58	3.03	0.45
Electricity	868,997	875,691	705,598	861,852	886,055	5.64	5.80	0.16
Sewer	81,822	77,338	67,047	81,205	84,696	0.53	0.55	0.02
Water	694,692	605,107	645,378	699,700	700,310	4.58	4.58	0.00
Trash	188,688	220,868	191,847	207,499	148,028	1.36	0.97	(0.39)
Natural Gas	217,034	244,948	164,840	212,924	232,781	1.39	1.52	0.13
Telephone	247,588	284,506	316,676	330,343	359,369	2.16	2.35	0.19
Fuel & Oil for Vehicles	510,572	511,609	370,940	536,250	544,500	3.51	3.56	0.05
Legal Fees	506,476	994,184	336,669	347,530	329,196	2.27	2.15	(0.12)
Professional Fees	633,835	597,035	571,281	671,147	564,743	4.39	3.70	(0.69)
Rentals	223,201	213,295	200,704	217,712	216,114	1.42	1.41	(0.01)
Outside Services	1,733,410	2,036,707	2,252,750	2,371,924	2,961,494	15.52	19.38	3.86
Repairs and Maintenance	803,550	660,523	954,116	886,851	1,215,359	5.80	7.95	2.15
Other Operating Expense	686,780	598,345	443,005	890,093	850,861	5.82	5.57	(0.25)
Income Taxes	(25,511)	32,003	593,124	2,000	1,000	0.01	0.01	0.00
Property and Sales Tax	100,000	125,556	125,795	23,015	26,822	0.15	0.18	0.03
Insurance	1,265,678	1,374,364	2,008,550	1,435,948	2,844,643	9.40	18.61	9.21
Cable TV Programming	5,084,489	5,127,580	3,792,055	4,039,087	4,328,000	26.44	28.32	1.88
Uncollectible Accounts	17,360	9,432	1,416	15,250	12,100	0.10	0.08	(0.02)
(Gain)/Loss on Sale Warehouse	133,344	(520)	(56,922)	(25,000)	(25,000)	(0.16)	(0.16)	0.00
Cost Allocation to Mutuals	(2,472,224)	(2,547,224)	(2,900,667)	(2,910,926)	(2,949,071)	(19.03)	(19.32)	(0.29)
<b>Total Expenses</b>	<b>\$36,869,996</b>	<b>\$37,695,827</b>	<b>\$34,235,941</b>	<b>\$37,801,279</b>	<b>\$41,271,680</b>	<b>\$247.35</b>	<b>\$270.02</b>	<b>\$22.67</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,222,656)</b>	<b>\$0.00</b>	<b>(\$8.00)</b>	<b>(\$8.00)</b>
<b>Net Operating</b>	<b>\$28,232,660</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,517,792</b>	<b>\$29,880,374</b>	<b>\$186.60</b>	<b>\$195.50</b>	<b>\$8.90</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$2,903,808	\$2,598,144	\$2,903,808	\$2,903,808	2,598,144	19.00	17.00	(\$2.00)
Contingency Fund	152,832	305,664	764,160	0	764,160	0.00	5.00	5.00
<b>Total Fund Contributions</b>	<b>\$3,056,640</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$2,903,808</b>	<b>\$3,362,304</b>	<b>\$19.00</b>	<b>\$22.00</b>	<b>\$3.00</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$31,289,300</b>	<b>\$31,919,239</b>	<b>\$30,010,643</b>	<b>\$31,421,600</b>	<b>\$33,242,678</b>	<b>\$205.60</b>	<b>\$217.50</b>	<b>\$11.90</b>



## 2022 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2018 ACTUALS	2019 ACTUALS	2020 ACTUALS	2021 PLAN	2022 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2021	2022	Change
<b>Department</b>								
<b>Operating Contributions (Expenses net of Revenues):</b>								
Office of the CEO	\$787,788	\$709,155	\$665,818	\$717,107	\$740,179	\$4.71	\$4.84	\$0.13
Media and Communications	2,619,989	3,011,027	1,605,084	2,293,278	2,146,923	15.02	14.05	(0.97)
Information Services	1,395,743	1,469,308	1,702,660	1,099,552	1,578,916	7.19	10.33	3.14
General Services	5,846,000	5,169,567	4,256,538	5,170,083	5,268,640	33.83	34.47	0.64
Financial Services	1,510,569	1,825,562	2,383,621	1,694,333	1,867,569	11.09	12.22	1.13
Security Services	5,470,496	5,524,260	5,833,457	6,347,775	6,605,911	41.51	43.22	1.71
Landscape Services	1,434,946	1,208,904	1,063,921	1,140,757	1,192,043	7.46	7.80	0.34
Recreation Services	6,133,945	6,308,203	5,469,944	6,180,236	6,609,666	40.44	43.25	2.81
Human Resource Services	390,910	1,000,120	301,845	329,078	294,805	2.15	1.93	(0.22)
Insurance	1,265,678	1,374,364	2,008,516	1,441,878	2,849,342	9.43	18.64	9.21
Maintenance & Construction	1,146,976	1,411,103	1,041,364	2,105,766	1,949,034	13.78	12.75	(1.03)
Non Work Center	229,620	3,858	9,907	(2,050)	0	(0.01)	0.00	0.01
<b>Net Operating Expenses</b>	<b>\$28,232,660</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,517,792</b>	<b>\$31,103,030</b>	<b>\$186.60</b>	<b>\$203.50</b>	<b>\$16.90</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,222,656)</b>	<b>\$0.00</b>	<b>(\$8.00)</b>	<b>(\$8.00)</b>
<b>Total Operating Contributions</b>	<b>\$28,232,660</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,517,792</b>	<b>\$29,880,374</b>	<b>\$186.60</b>	<b>\$195.50</b>	<b>\$8.90</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$2,903,808	\$2,598,144	\$2,903,808	\$2,903,808	\$2,598,144	\$19.00	17.00	(\$2.00)
Contingency Fund	152,832	305,664	764,160	0	764,160	0.00	5.00	5.00
<b>Total Fund Contributions</b>	<b>\$3,056,640</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$2,903,808</b>	<b>\$3,362,304</b>	<b>\$19.00</b>	<b>\$22.00</b>	<b>\$3.00</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$31,289,300</b>	<b>\$31,919,239</b>	<b>\$30,010,643</b>	<b>\$31,421,600</b>	<b>\$33,242,678</b>	<b>\$205.60</b>	<b>\$217.50</b>	<b>\$11.90</b>

**RESOLUTION 90-21-32**

**2022 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 7, 2021, that the Business Plan of this Corporation for the year 2022 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 \$41,271,680 will be required by the Corporation to meet its annual expenses of operation for the year 2022. Additionally, \$2,598,144 is planned for reserve contributions and \$764,160 is planned for Contingency fund contribution. After deducting \$1,222,656 derived from prior years' surplus and the sum of \$10,168,650 expected to be received from various sources as revenue during 2022, the Board of Directors hereby estimates that the net sum of \$33,242,678 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 \$217.50 per month per membership of said Corporation, for its share of the aforesaid net expenses and reserve contributions for the year 2022; 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 90-21-33**

**2022 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 7, 2021, 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 \$7,500,000 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.

**2022 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.

	2022 PLAN	PER MANOR PER MONTH	PERCENTAGE SHARED	PERCENTAGE FEES
<b>Facility/Service</b> <i>(Note)</i>				
Bus Service	\$ 1,718,424	\$ 11.24	100%	0%
Golf Courses	\$ 1,396,742	\$ 9.14	39%	61%
Aquatics	\$ 934,971	\$ 6.12	100%	0%
Fitness Centers	\$ 591,285	\$ 3.87	84%	16%
Performing Arts Center	\$ 565,092	\$ 3.70	64%	36%
Recreation Administration	\$ 480,379	\$ 3.14	90%	10%
Clubhouse 5	\$ 466,569	\$ 3.05	80%	20%
Clubhouse 2	\$ 463,378	\$ 3.03	88%	12%
Clubhouse 1	\$ 446,734	\$ 2.92	80%	20%
Clubhouse 4	\$ 399,233	\$ 2.61	98%	2%
Equestrian	\$ 391,922	\$ 2.56	74%	26%
Clubhouse 7	\$ 172,298	\$ 1.13	67%	33%
Garden Centers	\$ 171,566	\$ 1.12	75%	25%
Clubhouse 6	\$ 112,239	\$ 0.73	82%	18%
Library	\$ 26,251	\$ 0.17	100%	0%
Bar Services	\$ 5,683	\$ 0.04	8%	92%
Village Greens Café	\$ (14,678)	\$ (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.*

## **2022 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 study identifies total replacement costs estimated at just over \$162.1 million for all major components. The amount of reserve needed to be accumulated for a component at a given time is 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. Using this method of calculation, the reserves would require a balance of \$101.2 million as of January 1, 2022 to be fully funded. Projected replacement reserve balances are estimated to be about \$18.1 million, or 18 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 \$7.5 million. A summary of planned expenditures is shown on the 30-year funding plan.

The reserves receive monies through assessments and through interest earned on invested fund balances. Additionally, the reserves receive periodic transfers, approved by the GRF board of directors, from the trust facilities fee fund. This revenue is derived through a fee charged at the close of each escrow, where applicable, per resolution 90-21-38, currently set at \$7,500. In 2022, the basic monthly assessment for GRF reserves is set at \$17 per manor per month.



## **ANNUAL BUDGET REPORT ASSESSMENT DEFINITIONS**

### **RESOLUTION 90-16-52**

**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 funding 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.



## 2022 RESERVES AND RESTRICTED FUNDS PLAN Five-Year Cash Flow Projections

<i>Fund</i>	<i>Year</i>	<i>Beginning Balance</i>	<i>Investment Income</i>	<i>Contributions</i>	<i>Assessment PMPM</i>	<i>Expenditures*</i>	<i>ENDING BALANCE</i>
<b>RESERVE FUND</b>	2021	\$ 19,182,715	\$ 183,136	\$ 6,488,808	\$ 19.00	\$ (7,794,317)	\$ 18,060,342
	<b>2022</b>	<b>\$ 18,060,342</b>	<b>\$ 179,986</b>	<b>\$ 7,975,644</b>	<b>\$ 17.00</b>	<b>\$ (8,099,200)</b>	<b>\$ 18,116,772</b>
	2023	\$ 18,116,772	\$ 314,925	\$ 8,450,394	\$ 17.00	\$ (13,191,456)	\$ 13,690,635
	2024	\$ 13,690,635	\$ 243,523	\$ 8,450,394	\$ 17.00	\$ (11,479,341)	\$ 10,905,211
	2025	\$ 10,905,211	\$ 227,747	\$ 8,450,394	\$ 17.00	\$ (7,486,261)	\$ 12,097,090
<i>Consolidated reporting of Equipment, Facilities, and Trust Facilities Fee Funds.</i>							
<b>CONTINGENCY FUND</b>	2021	\$ 997,171	\$ 5,905	\$ 1,411,617	\$ 0.00	\$ (1,569,362)	\$ 845,331
	<b>2022</b>	<b>\$ 845,331</b>	<b>\$ 11,661</b>	<b>\$ 2,064,160</b>	<b>\$ 5.00</b>	<b>\$ (1,422,656)</b>	<b>\$ 1,498,496</b>
	2023	\$ 1,498,496	\$ 37,100	\$ 916,992	\$ 6.00	\$ (204,000)	\$ 2,248,588
	2024	\$ 2,248,588	\$ 53,590	\$ 1,069,824	\$ 7.00	\$ (208,000)	\$ 3,164,002
	2025	\$ 3,164,002	\$ 73,387	\$ 1,222,656	\$ 8.00	\$ (212,000)	\$ 4,248,045
<b>TOTAL</b>	2021	\$ 20,179,886	\$ 189,041	\$ 7,900,425	\$ 19.00	\$ (9,363,679)	\$ 18,905,673
	<b>2022</b>	<b>\$ 18,905,673</b>	<b>\$ 191,647</b>	<b>\$ 10,039,804</b>	<b>\$ 22.00</b>	<b>\$ (9,521,856)</b>	<b>\$ 19,615,268</b>
	2023	\$ 19,615,268	\$ 352,025	\$ 9,367,386	\$ 23.00	\$ (13,395,456)	\$ 15,939,223
	2024	\$ 15,939,223	\$ 297,113	\$ 9,520,218	\$ 24.00	\$ (11,687,341)	\$ 14,069,213
	2025	\$ 14,069,213	\$ 301,134	\$ 9,673,050	\$ 25.00	\$ (7,698,261)	\$ 16,345,136

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



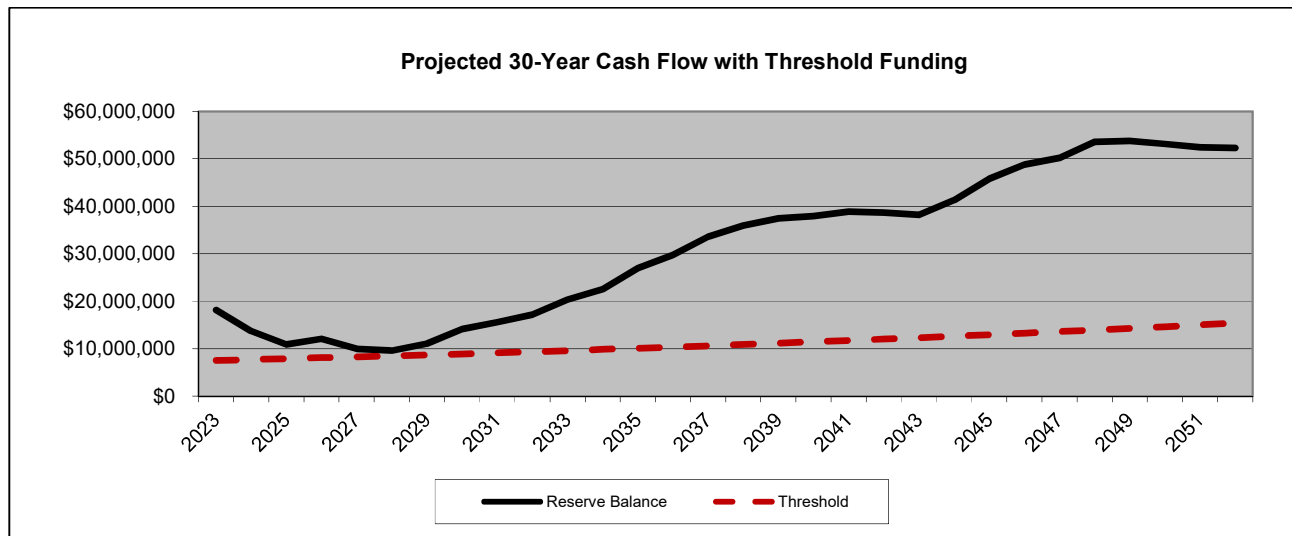
## 2022 RESERVES PLAN

### Reserves 30-Year Funding Plan

**Threshold (Min Balance):** **\$7,500,000**  
Indexed for inflation

Year	Assessment		Transfer Fee		Investment Income	Planned Expenditures <sup>1</sup>	Reserve Balance
	Per Manor Per Month	Total Contributions	Transfer Fee Amount	Facilities Fee Contributions			
2021	\$ 19.00	\$ 2,903,808	\$ 5,000	\$ 3,585,000	\$ 183,137	\$ (7,794,318)	\$ 18,060,342
2022	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,377,500	\$ 179,986	\$ (8,099,200)	\$ 18,116,772
2023	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 314,925	\$ (13,191,456)	\$ 13,690,635
2024	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 243,523	\$ (11,479,341)	\$ 10,905,211
2025	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 227,746	\$ (7,486,261)	\$ 12,097,090
2026	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 218,630	\$ (10,781,600)	\$ 9,984,514
2027	\$ 17.00	\$ 2,598,144	\$ 7,500	\$ 5,852,250	\$ 193,770	\$ (9,042,455)	\$ 9,586,223
2028	\$ 18.00	\$ 2,750,976	\$ 7,500	\$ 5,852,250	\$ 204,484	\$ (7,327,297)	\$ 11,066,636
2029	\$ 18.00	\$ 2,750,976	\$ 7,500	\$ 5,852,250	\$ 249,287	\$ (5,807,789)	\$ 14,111,360
2030	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 293,751	\$ (7,603,636)	\$ 15,557,533
2031	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 323,762	\$ (7,494,939)	\$ 17,142,414
2032	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 371,214	\$ (5,919,473)	\$ 20,350,213
2033	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 424,549	\$ (7,001,602)	\$ 22,529,218
2034	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 489,882	\$ (4,826,332)	\$ 26,948,826
2035	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 561,151	\$ (6,538,572)	\$ 29,727,463
2036	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 626,937	\$ (5,517,307)	\$ 33,593,151
2037	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 688,308	\$ (7,111,607)	\$ 35,925,910
2038	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 726,145	\$ (7,993,359)	\$ 37,414,754
2039	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 746,139	\$ (8,971,667)	\$ 37,945,284
2040	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 760,528	\$ (8,593,799)	\$ 38,868,071
2041	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 768,169	\$ (9,675,308)	\$ 38,716,990
2042	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 761,434	\$ (10,046,682)	\$ 38,187,800
2043	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 786,835	\$ (6,448,143)	\$ 41,282,550
2044	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 862,117	\$ (5,109,508)	\$ 45,791,217
2045	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 936,109	\$ (6,727,571)	\$ 48,755,813
2046	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 979,609	\$ (8,306,821)	\$ 50,184,659
2047	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,027,286	\$ (6,396,770)	\$ 53,571,233
2048	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,062,778	\$ (9,620,697)	\$ 53,769,372
2049	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,058,384	\$ (10,456,436)	\$ 53,127,378
2050	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,044,887	\$ (10,522,104)	\$ 52,406,219
2051	\$ 19.00	\$ 2,903,808	\$ 7,500	\$ 5,852,250	\$ 1,036,266	\$ (9,941,940)	\$ 52,256,603

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



**2022 RESERVES PLAN**  
**Equipment Planned Expenditures**

	Broadband				Golf			Other			Total
	Aquatics	Services	Clubhouses	Computers	Fitness	Facilities	Landscape	Equipment	Security	Vehicles	
2022	\$ 9,000	\$ 629,500	\$ 27,000	\$ 1,683,000	\$ 35,500	\$ 87,000	\$ 347,000	\$ 130,000	\$ 10,000	\$ 1,418,000	\$ 4,376,000
2023	\$ 0	\$ 667,500	\$ 305,000	\$ 985,000	\$ 44,000	\$ 584,000	\$ 316,500	\$ 165,000	\$ 0	\$ 1,386,000	\$ 4,453,000
2024	\$ 18,000	\$ 872,500	\$ 122,000	\$ 0	\$ 27,000	\$ 873,000	\$ 364,575	\$ 150,000	\$ 0	\$ 1,235,000	\$ 3,662,075
2025	\$ 0	\$ 679,500	\$ 37,000	\$ 100,000	\$ 27,000	\$ 50,000	\$ 133,180	\$ 198,000	\$ 0	\$ 1,385,000	\$ 2,609,680
2026	\$ 15,000	\$ 567,500	\$ 26,000	\$ 439,000	\$ 134,100	\$ 130,500	\$ 155,903	\$ 130,000	\$ 0	\$ 1,180,000	\$ 2,778,003
2027	\$ 30,000	\$ 739,500	\$ 45,000	\$ 30,000	\$ 77,000	\$ 25,000	\$ 15,000	\$ 505,000	\$ 10,000	\$ 980,000	\$ 2,456,500
2028	\$ 45,000	\$ 607,500	\$ 192,000	\$ 650,000	\$ 27,000	\$ 166,000	\$ 95,000	\$ 150,100	\$ 0	\$ 1,130,000	\$ 3,062,600
2029	\$ 0	\$ 422,500	\$ 31,000	\$ 323,000	\$ 27,000	\$ 185,000	\$ 90,000	\$ 130,000	\$ 0	\$ 980,000	\$ 2,188,500
2030	\$ 0	\$ 317,500	\$ 510,000	\$ 1,500,000	\$ 66,100	\$ 259,000	\$ 281,200	\$ 130,000	\$ 0	\$ 1,550,000	\$ 4,613,800
2031	\$ 18,000	\$ 442,500	\$ 32,000	\$ 850,000	\$ 27,000	\$ 340,000	\$ 43,400	\$ 130,000	\$ 30,000	\$ 1,106,000	\$ 3,018,900
2032	\$ 0	\$ 351,500	\$ 133,000	\$ 0	\$ 27,000	\$ 132,000	\$ 60,000	\$ 270,000	\$ 10,000	\$ 1,010,000	\$ 1,993,500
2033	\$ 45,000	\$ 417,500	\$ 79,000	\$ 1,430,000	\$ 27,000	\$ 155,000	\$ 60,000	\$ 131,100	\$ 0	\$ 980,000	\$ 3,324,600
2034	\$ 160,000	\$ 547,500	\$ 25,000	\$ 97,000	\$ 49,100	\$ 53,000	\$ 105,000	\$ 130,000	\$ 0	\$ 980,000	\$ 2,146,600
2035	\$ 15,000	\$ 527,500	\$ 202,800	\$ 20,000	\$ 27,000	\$ 13,000	\$ 140,000	\$ 198,000	\$ 0	\$ 2,571,500	\$ 3,714,800
2036	\$ 18,000	\$ 340,500	\$ 11,000	\$ 500,000	\$ 112,000	\$ 0	\$ 43,400	\$ 130,000	\$ 43,000	\$ 980,000	\$ 2,177,900
2037	\$ 0	\$ 514,500	\$ 60,000	\$ 365,000	\$ 94,000	\$ 70,000	\$ 30,000	\$ 152,000	\$ 10,000	\$ 995,000	\$ 2,290,500
2038	\$ 12,000	\$ 417,500	\$ 442,000	\$ 2,000,000	\$ 199,100	\$ 160,500	\$ 95,000	\$ 150,100	\$ 0	\$ 980,000	\$ 4,456,200
2039	\$ 0	\$ 434,500	\$ 21,000	\$ 458,000	\$ 27,000	\$ 604,000	\$ 327,200	\$ 295,000	\$ 0	\$ 980,000	\$ 3,146,700
2040	\$ 33,000	\$ 342,500	\$ 450,000	\$ 0	\$ 27,000	\$ 318,000	\$ 414,000	\$ 130,000	\$ 0	\$ 1,550,000	\$ 3,264,500
2041	\$ 30,000	\$ 317,500	\$ 0	\$ 450,000	\$ 27,000	\$ 340,000	\$ 258,400	\$ 130,000	\$ 30,000	\$ 1,106,000	\$ 2,688,900
2042	\$ 15,000	\$ 354,500	\$ 205,000	\$ 89,000	\$ 49,100	\$ 902,000	\$ 260,000	\$ 525,000	\$ 10,000	\$ 1,160,000	\$ 3,569,600
2043	\$ 18,000	\$ 442,500	\$ 25,000	\$ 570,000	\$ 27,000	\$ 45,000	\$ 260,000	\$ 130,000	\$ 0	\$ 980,000	\$ 2,497,500
2044	\$ 0	\$ 522,500	\$ 15,000	\$ 158,000	\$ 44,000	\$ 36,000	\$ 120,000	\$ 130,000	\$ 0	\$ 980,000	\$ 2,005,500
2045	\$ 0	\$ 492,500	\$ 169,000	\$ 315,000	\$ 27,000	\$ 35,000	\$ 140,000	\$ 198,000	\$ 0	\$ 1,155,000	\$ 2,531,500
2046	\$ 0	\$ 354,500	\$ 11,000	\$ 1,850,000	\$ 134,100	\$ 77,000	\$ 43,400	\$ 130,000	\$ 0	\$ 980,000	\$ 3,580,000
2047	\$ 15,000	\$ 691,500	\$ 43,000	\$ 450,000	\$ 77,000	\$ 45,000	\$ 0	\$ 240,000	\$ 10,000	\$ 980,000	\$ 2,551,500
2048	\$ 90,000	\$ 317,500	\$ 159,000	\$ 1,330,000	\$ 27,000	\$ 280,000	\$ 147,200	\$ 151,200	\$ 0	\$ 1,062,500	\$ 3,564,400
2049	\$ 145,000	\$ 462,500	\$ 46,000	\$ 108,000	\$ 27,000	\$ 335,000	\$ 90,000	\$ 130,000	\$ 10,000	\$ 1,130,000	\$ 2,483,500
2050	\$ 0	\$ 437,500	\$ 556,800	\$ 89,000	\$ 49,100	\$ 205,500	\$ 214,000	\$ 130,000	\$ 0	\$ 2,734,000	\$ 4,415,900
2051	\$ 0	\$ 340,500	\$ 0	\$ 370,000	\$ 44,000	\$ 230,000	\$ 73,400	\$ 130,000	\$ 73,000	\$ 980,000	\$ 2,240,900
Total	\$ 731,000	\$ 14,573,000	\$ 3,980,600	\$ 17,209,000	\$ 1,613,200	\$ 6,735,500	\$ 4,722,758	\$ 5,428,500	\$ 246,000	\$ 36,624,000	\$ 91,863,558

*Figures represent 2022 dollars and do not include inflation or carryover items, which are considered on the 30-year Funding Plan.*

**2022 RESERVES PLAN**  
**Facilities Planned Expenditures**

	Aquatics	Clubhouses	Fitness	Golf Facilities	Other GRF Facilities	Paving	Security	Total
2022	\$ 0	\$ 1,250,000	\$ 0	\$ 0	\$ 577,576	\$ 904,091	\$ 166,696	\$ 2,898,363
2023	\$ 310,000	\$ 4,969,700	\$ 45,000	\$ 0	\$ 2,416,576	\$ 703,524	\$ 35,000	\$ 8,479,800
2024	\$ 20,001	\$ 5,330,000	\$ 0	\$ 800,000	\$ 358,576	\$ 827,932	\$ 35,000	\$ 7,371,509
2025	\$ 55,000	\$ 2,486,000	\$ 100,000	\$ 20,000	\$ 443,576	\$ 830,215	\$ 510,000	\$ 4,444,791
2026	\$ 0	\$ 4,030,000	\$ 0	\$ 115,000	\$ 2,218,576	\$ 818,953	\$ 0	\$ 7,182,529
2027	\$ 80,000	\$ 1,966,000	\$ 120,000	\$ 0	\$ 2,748,577	\$ 818,953	\$ 0	\$ 5,733,530
2028	\$ 55,000	\$ 28,300	\$ 0	\$ 138,000	\$ 2,403,577	\$ 818,953	\$ 0	\$ 3,443,830
2029	\$ 30,000	\$ 1,140,000	\$ 0	\$ 0	\$ 878,577	\$ 818,953	\$ 0	\$ 2,867,530
2030	\$ 0	\$ 400,000	\$ 0	\$ 52,000	\$ 604,877	\$ 818,953	\$ 0	\$ 1,875,830
2031	\$ 0	\$ 2,070,000	\$ 0	\$ 0	\$ 363,577	\$ 818,953	\$ 0	\$ 3,252,530
2032	\$ 0	\$ 0	\$ 45,000	\$ 50,000	\$ 1,948,577	\$ 818,953	\$ 0	\$ 2,862,530
2033	\$ 0	\$ 772,000	\$ 0	\$ 0	\$ 290,577	\$ 818,953	\$ 425,000	\$ 2,306,530
2034	\$ 75,000	\$ 320,000	\$ 6,400	\$ 0	\$ 373,577	\$ 818,953	\$ 65,000	\$ 1,658,930
2035	\$ 0	\$ 119,200	\$ 45,000	\$ 0	\$ 356,576	\$ 818,953	\$ 0	\$ 1,339,729
2036	\$ 80,000	\$ 496,000	\$ 0	\$ 20,000	\$ 588,576	\$ 818,953	\$ 0	\$ 2,003,529
2037	\$ 55,000	\$ 1,456,000	\$ 0	\$ 0	\$ 663,576	\$ 818,953	\$ 0	\$ 2,993,529
2038	\$ 30,000	\$ 101,000	\$ 0	\$ 138,000	\$ 278,576	\$ 818,953	\$ 0	\$ 1,366,529
2039	\$ 0	\$ 1,563,000	\$ 0	\$ 600,000	\$ 278,576	\$ 818,953	\$ 0	\$ 3,260,529
2040	\$ 0	\$ 80,000	\$ 0	\$ 0	\$ 1,903,576	\$ 768,953	\$ 0	\$ 2,752,529
2041	\$ 0	\$ 2,005,000	\$ 0	\$ 115,000	\$ 638,576	\$ 768,953	\$ 425,000	\$ 3,952,529
2042	\$ 0	\$ 0	\$ 120,000	\$ 0	\$ 2,302,576	\$ 768,953	\$ 0	\$ 3,191,529
2043	\$ 55,000	\$ 361,300	\$ 0	\$ 0	\$ 508,576	\$ 768,953	\$ 63,000	\$ 1,756,829
2044	\$ 20,000	\$ 0	\$ 20,000	\$ 0	\$ 490,576	\$ 768,953	\$ 0	\$ 1,299,529
2045	\$ 80,000	\$ 356,000	\$ 0	\$ 0	\$ 529,876	\$ 768,953	\$ 0	\$ 1,734,829
2046	\$ 55,000	\$ 297,000	\$ 0	\$ 0	\$ 463,576	\$ 768,953	\$ 0	\$ 1,584,529
2047	\$ 30,000	\$ 31,000	\$ 25,000	\$ 20,000	\$ 472,576	\$ 768,953	\$ 0	\$ 1,347,529
2048	\$ 0	\$ 987,200	\$ 0	\$ 138,000	\$ 290,576	\$ 768,953	\$ 0	\$ 2,184,729
2049	\$ 0	\$ 1,460,000	\$ 0	\$ 0	\$ 923,576	\$ 768,953	\$ 490,000	\$ 3,642,529
2050	\$ 0	\$ 433,200	\$ 45,000	\$ 52,000	\$ 278,576	\$ 768,953	\$ 50,000	\$ 1,627,729
2051	\$ 0	\$ 2,050,000	\$ 0	\$ 0	\$ 538,576	\$ 768,953	\$ 0	\$ 3,357,529
Total	\$ 1,030,001	\$ 36,557,900	\$ 571,400	\$ 2,258,000	\$ 27,133,888	\$ 23,958,540	\$ 2,264,696	\$ 93,774,425

*Figures represent 2022 dollars and do not include inflation or carryover items, which are considered on the 30-year Funding Plan.*



### Component Schedule - Use of Replacement Factor

Component	Expenditures	Replacement Factor	\$ per SF	Explanation
<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
Slope Renovation	Straight Line - Life	100%	n/a	Full Replacement over useful 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



## 2022 RESERVES PLAN

### Reserve Component Summary Schedule

Reserve Component	Quantity	Unit	Unit Cost	Estimated Life	Remaining Life	TOTAL COST	FULLY FUNDED BALANCE *
<b>Equipment</b>							
Equipment						\$ 44,547,435	\$ 34,488,793
Furniture & Equipment	3,509	EA	\$1 to \$752K	2 to 20	0 to 16	\$ 21,383,549	\$ 16,160,952
Computer Hardware	1,103	EA	\$20 to \$483K	3 to 10	0 to 5	\$ 5,287,087	\$ 4,786,467
Computer Software	160	EA	\$95 to \$1,081K	1 to 10	0 to 6	\$ 2,810,755	\$ 2,445,400
Vehicles	526	EA	\$246 to \$240K	1 to 15	0 to 12	\$ 15,066,044	\$ 11,095,974
<b>Facilities</b>							
<b>Broadband Services</b>							
Head-End Facility	1	EA	\$ 1,260,000	30	2022	11	\$ 1,260,000 \$ 840,840
Cable TV System	1	EA	\$ 17,800,000	30	2022	12	\$ 17,800,000 \$ 11,285,200
<b>Clubhouses</b>							
Clubhouse 1 Facility	1	EA	\$ 13,670,000	40	2022	23	\$ 13,670,000 \$ 6,158,335
Clubhouse 2 Facility	1	EA	\$ 5,050,000	40	2022	35	\$ 5,050,000 \$ 760,025
Village Greens Building	1	EA	\$ 6,000,000	40	2022	29	\$ 6,000,000 \$ 1,803,000
Clubhouse 3 Facility	1	EA	\$ 9,600,000	40	2022	19	\$ 9,600,000 \$ 5,284,800
Clubhouse 4 Facility	1	EA	\$ 10,700,000	40	2022	19	\$ 10,700,000 \$ 5,890,350
Clubhouse 5 Facility	1	EA	\$ 7,100,000	40	2022	20	\$ 7,100,000 \$ 3,731,050
Clubhouse 6 Facility	1	EA	\$ 1,600,000	40	2022	18	\$ 1,600,000 \$ 920,800
Clubhouse 7 Facility	1	EA	\$ 4,900,000	40	2022	23	\$ 4,900,000 \$ 2,207,450
<b>Equestrian</b>							
Equestrian Facility	1	EA	\$ 2,000,000	60	2022	7	\$ 2,000,000 \$ 1,800,667
<b>Aquatics</b>							
Refurbish Pools	5	EA	\$ 400,000	40	2022	12	\$ 2,000,000 \$ 1,471,000
Replaster Pools	5	EA	\$ 70,000	9	2022	4	\$ 350,000 \$ 234,111
<b>Other</b>							
Community Center Facility	1	EA	\$ 21,500,000	40	2022	20	\$ 21,500,000 \$ 11,298,250
Historical Society Facility	1	EA	\$ 800,000	40	2022	13	\$ 800,000 \$ 560,400
Library Facility	1	EA	\$ 1,590,000	40	2022	2	\$ 1,590,000 \$ 1,551,045
Perimeter Walls	7,000	LF	\$ 200	60	2022	12	\$ 1,400,000 \$ 1,143,800
Security/Landscape Facility	1	EA	\$ 1,881,000	40	2022	1	\$ 1,881,000 \$ 1,881,941
Slope Renovation	1	EA	\$ 143,000	1	2022	1	\$ 143,000 \$ 145,860
Tennis Facility	1	EA	\$ 253,000	40	2022	19	\$ 253,000 \$ 139,277
Vehicle Maintenance Facility	1	EA	\$ 2,343,000	40	2022	3	\$ 2,343,000 \$ 2,227,022
Warehouse Facility	1	EA	\$ 5,610,000	40	2022	3	\$ 5,610,000 \$ 5,332,305
<b>GRAND TOTAL</b>						<b>\$ 162,097,435</b>	<b>\$ 101,156,319</b>

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

<b>Summary</b>	
Projected Starting Reserve Balance:	\$ 18,060,342
Fully Funded Balance:	\$ 101,156,319
Percent Funded:	18%
Projected Reserves Deficiency:	\$ 83,095,977
Deficiency Per Unit:	\$ 6,524



# 2022 BUSINESS PLAN

## Golden Rain Foundation & Trust Capital Reserves Expenditures Plan

Adopted September 7, 2021

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

JEFF PARKER, President/CEO  
JOSE CAMPOS, Interim Financial Services Director









## **RESOLUTION 90-21-34**

### **2022 CAPITAL PLAN RESOLUTION**

**RESOLVED**, September 7, 2021, that the Capital Reserve Expenditures Plan of this Corporation for the year 2022 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said Business Plan, the sum of \$7,274,363 is hereby authorized to be expended in 2022 for the purposes provided therein, of which \$4,426,000 is designated from the Equipment Fund and \$2,848,363 from the Facilities Fund; 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.

## 2022 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Aquatics</b>			<b>\$9,000</b>
CH 5 Pool Cover	9,000		9,000
<b>Broadband Services</b>			<b>629,500</b>
Set Top Boxes	300,000		300,000
Infrastructure	250,000		250,000
Signal Receivers and Transcoders	25,000		25,000
UPS Battery for Power Supplies	22,000		22,000
Village Television Studio Equipment	17,500		17,500
ENG Cameras (2)	15,000		15,000
<b>Clubhouses</b>			<b>1,277,000</b>
CH 1 Assessment/Renovation		1,250,000	1,250,000
CH 5 Stage Curtains (Ballroom)	27,000		27,000
<b>Computers</b>			<b>1,683,000</b>
Financial Software	1,500,000		1,500,000
Village Website Replacement	175,000		175,000
CAD Format Plotter	8,000		8,000
<b>Fitness</b>			<b>35,500</b>
CH 1 Treadmills (3)	30,500		30,500
CH 1 Elliptical Trainer	5,000		5,000
<b>Golf Facilities</b>			<b>87,000</b>
Rough Mower	87,000		87,000
<b>Landscape</b>			<b>347,000</b>
Centralized Irrigation System	200,000		200,000
Utility Loaders (2)	60,000		60,000
Navigation Mowers - Walkers (3)	45,000		45,000
48" Lazer Lawn Mowers (3)	30,000		30,000
60" Lazer Lawn Mower	12,000		12,000
<b>Other Equipment</b>			<b>130,000</b>
Building Maintenance Operations Equipment	50,000		50,000
Maintenance Services Equipment	50,000		50,000
Miscellaneous Fleet/Paving Equipment	30,000		30,000
<b>Other GRF Facilities</b>			<b>577,576</b>
Building E Assessment and Design Development		200,000	200,000
Slope Renovation		153,576	153,576
Miscellaneous Projects		125,000	125,000
Trailer for Office Work Space	50,000		50,000
GRF Reserve Study		25,000	25,000
Garden Center 2 - Roofs		18,000	18,000
Equestrian Siding/Enclosure of Hay Barn		6,000	6,000
<b>Paving</b>			<b>904,091</b>
Asphalt Paving and Sealcoat Programs		704,091	704,091
Parkway Concrete Repairs		200,000	200,000
<b>Security</b>			<b>176,696</b>
Gate 12 Security Upgrade		66,696	66,696
Security Building HVAC System		65,000	65,000
Shepherd's Crook		35,000	35,000
Solar powered radar signs (2)	10,000		10,000

## 2022 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Vehicles</b>			<b>1,418,000</b>
Misc Vehicle Purchases	200,000		200,000
Transportation Bus	200,000		200,000
Standard Pickup Truck (7)	175,000		175,000
Work Van (4)	160,000		160,000
Security Vehicle (4)	140,000		140,000
F-150 Truck (4)	140,000		140,000
F-250 Crew Cab (3)	126,000		126,000
Utility Vehicles (8)	120,000		120,000
Equipment Trailer (3)	45,000		45,000
Add: F250 Crew Cab	42,000		42,000
Add: Utility Vehicles (2)	30,000		30,000
Add: Small Pickup Truck	25,000		25,000
Add: Equipment Trailer	15,000		15,000
<b>TOTAL</b>	<b>\$4,426,000</b>	<b>\$2,848,363</b>	<b>\$7,274,363</b>

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**STAFF REPORT**

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**DATE:** October 15, 2021  
**FOR:** Board of Directors  
**SUBJECT:** 2022 Capital Plan

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**RECOMMENDATION**

Receive and file.

**BACKGROUND**

On September 7, 2021 the board of directors approved the attached 2022 Capital Plan.

**DISCUSSION**

The Capital Reserve Expenditures Plan (CIP) of this corporation reflects the funding necessary to maintain, repair, replace or restore major common-area components with funding provided from various reserve funds over the next 30 years.

- 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, investment 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, investment 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.

A narrower focus over the next five years is provided by the CIP. This document details the proposed projects and budgetary estimates for all GRF equipment and facility needs. A summary of the five-year CIP is reflected in Table 1 below. Annual funding is obtained as part of the business planning process.

Table 1

	Proposed 2022	Estimated 2023	Estimated 2024	Estimated 2025	Estimated 2026	TOTAL
CIP Total	\$7,274,363	\$12,932,800	\$11,033,584	\$7,054,471	\$9,960,532	\$48,255,750

The approved 2022 funding of \$7,274,363 is \$5,844,656 less than the \$13,119,019 projected for 2022 in the current year reserves plan, primarily attributable to deferral of Clubhouse 1 improvements to reflect a more realistic timeline.

## **FINANCIAL ANALYSIS**

The reserve expenditures for 2022 total \$7,274,363, 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.

	Equipment	Facilities	Total
<b>Aquatics</b>			<b>\$9,000</b>
CH 5 Pool Cover	\$9,000		\$9,000

- Funding of \$9,000 is approved to replace the Clubhouse 5 pool cover. The prior cover was in poor condition due to surpassing its useful life of 10 years and has been disposed.

	Equipment	Facilities	Total
<b>Broadband Services</b>			<b>\$629,500</b>
Set Top Boxes	\$300,000		\$300,000
Infrastructure	\$250,000		\$250,000
Signal Receivers and Transcoders	\$25,000		\$25,000
UPS Battery for Power Supplies	\$22,000		\$22,000
Village Television Studio Equipment	\$17,500		\$17,500
ENG Cameras (2)	\$15,000		\$15,000

- Funding of \$300,000 is approved for the purchase of approximately 1,000 Set Top Boxes in anticipation of the demand for digital services and replacement of failed units at the end of their useful lives.
- Funding of \$250,000 is approved to replace aging cable infrastructure. The existing cable infrastructure is 20-years old. It is normal that metal enclosures and underground conduits deteriorate over time. By reinvesting in this infrastructure project, it is anticipated to add an additional 20 years of service to this system. Splitting the nodes for additional service capacity (spectrum/bandwidth) will be needed to support resident bandwidth growth as identified in The Broadband Group analysis. Funds will be utilized to immediately repair failed components and to continue the inspection of the entire network to determine future repairs.
- Funding of \$25,000 is approved to replace end-of-life and end-of-support broadband headend equipment. This equipment provides ROVI iGuide data to the set top boxes and HD DTAs, allows for the staging of set-top boxes, adding and removal of packages to set top boxes and retrieval of Pay-Per-View purchases for billing.
- Funding of \$22,000 is approved to replace the UPS Battery for power supplies. The batteries power amplifiers to boost signal to ensure proper signal strength in each manor. Replacement of the power supplies every 5 years is to promote continuous 24/7 operation

of the cable outside plant during power outages. GRF has experienced a number of outages (both planned & unplanned), over the years the power plant is aging with underground cabling, transformers, switches, etc.

- Funding of \$17,500 is approved to replace the current news desk, first built in the late 1980's, renovated in 2000 and again in 2016. Directors of the various boards and some guests on a number Village Television programs have commented that the desk is too high and/or uncomfortable, needs ergonomic improvements, and appears dated. Replacement will provide viewers of Village Television with an enhanced, more modern viewing experience. Board members, advertising clients and staff will appear with an up to date professional studio experience.
- Funding of \$15,000 is approved to replace two electronic news gathering (ENG) cameras, utilized to produce programs and segments for Village Television, as well as produce commercials and infomercials on behalf of the Media Services 55 client base. The expected serviceable life of the proposed camera package is 5 years based on industry standards for comparable equipment; the cameras have been in continual use since 2011. Over the last year, the cameras have exhibited failure patterns requiring increased maintenance costs and production down-time. In addition, the image sensors and accompanying control circuitry within the cameras have shown imaging problems due to aging.

	Equipment	Facilities	Total
<b>Clubhouses</b>			<b>\$1,277,000</b>
CH 1 Assessment/Renovation		\$1,250,000	\$1,250,000
CH 5 Stage Curtains (Ballroom)	\$27,000		\$27,000

- Funding of \$1,250,000 is approved for year 1 of a multi-year project to assess and renovate Clubhouse 1. In 1964, Clubhouse 1 became the first clubhouse constructed in Laguna Woods Village. This facility has many amenities for the residents, including the main lounge, multi-purpose rooms, fitness center, swimming pool, shuffleboard courts, billiards, etc. Clubhouse 1 is the most visited recreational facility in Laguna Woods Village with approximately 226,615 visits in 2019. An assessment report of the facility was completed and reviewed by the Board. In 2021 a programmatic study was ordered. The purpose of this study was to summarize the utilization and current productivity of all current spaces and provide alternative solutions to maximize utilization of the facility present and future. The Board will review all findings and determine the direction of Clubhouse 1. Some structural, mechanical, electrical, plumbing, life safety, and ADA aspects of the facility may need to be upgraded to comply with current codes.
- Funding of \$27,000 is approved to replace aging stage curtains, necessitated by the current curtain age and condition, installed in 1998. New synthetic curtains require little maintenance compared to velour curtains that lose its fire proofing coating over a five-year period. Synthetic curtains only need one fire retardant application at time of manufacture and lasts the lifetime of the curtain.

	Equipment	Facilities	Total
<b>Computers</b>			<b>\$1,683,000</b>
Financial Software	\$1,500,000		\$1,500,000
Village Website Replacement	\$175,000		\$175,000
CAD Format Plotter	\$8,000		\$8,000

- Funding of \$1,500,000 is approved for the investigation, selection, development and implementation of an Enterprise Resource Planning (ERP) software solution to replace the existing financial software system AX 2012, the obsolete framework of Stellar and reduce the number of stand-alone systems currently in use. To successfully manage and maintain over 12,000 homes demands a wide variety of business systems, the primary one is an ERP for all employees to receive and access accurate and timely data. Laguna Woods Village serves nearly 18,000 residents, with property assets in the billions of dollars.

The ERP system will be rolled out in phases. The first phase will include the implementation of an application framework to manage and operate the customer service, service management and resident portal systems as well as the creation and deployment of a series of web enabled screens relating to automated resident services. Subsequent phases will include the replacement of AX 2012 and subsequent property management and banking modules.

- Funding of \$175,000 is approved for update of the current Village Website, with the goal of improving the user experience and ease of use. The new website will be built on a new platform and is expected to reduce the number of phone calls to Resident Services and the CEO's Office. The primary work will be done by consultants.
- Funding of \$8,000 is approved for a replacement of the CAD Format Plotter. This printer is currently being used by the staff for all large prints including CAD drawings, engineering plans and HR fliers. It also includes a 36-inch scanner with Contact Image Sensor (CIS) technology and a monitor. The current plotter has issues operating on current computer operating system. The production of this plotter and the replacement parts are discontinued and the repair of this device is costly and not feasible.

	Equipment	Facilities	Total
<b>Fitness</b>			<b>\$35,500</b>
CH 1 Treadmills (3)	\$30,500		\$30,500
CH 1 Elliptical Trainer	\$5,000		\$5,000

- Funding of \$30,500 is approved for replacement of three treadmills in Clubhouse 1. Between the two fitness centers about 4,000 residents and their guests use the facility each week. The treadmills are one of the most popular pieces of cardio equipment. The average lifespan of our treadmills is 5 - 7 years. Based on the advice of our maintenance mechanic, the three treadmills that are up for replacement are 14 - 15 years old. Waits up to two months or more have been experienced when replacement parts are backordered and there are some parts that are either not available or they are very expensive.

- Funding of \$5,000 is approved to purchase an elliptical trainer. The average lifespan of the Ellipticals/Cross Trainers is 5 - 7 years. Based on the advice of the maintenance mechanic, the elliptical that will be replaced is 13 years old. Like the treadmills, availability of replacement parts is limited and extended wait times have been experienced.

	Equipment	Facilities	Total
<b>Golf Facilities</b>			<b>\$87,000</b>
Rough Mower	\$87,000		\$87,000

- Funding of \$87,000 is approved for the replacement of a Rough Mower, which has reached the end of its serviceable life, requiring excessive maintenance and repairs restricting work progress and productivity. The 27-Hole Golf Course is one of the most widely used amenities at Laguna Woods Village. 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.

	Equipment	Facilities	Total
<b>Landscape</b>			<b>\$347,000</b>
Centralized Irrigation System (Phase 3)	\$200,000		\$200,000
Utility Loaders (2)	\$60,000		\$60,000
Navigation Mowers – Walkers (3)	\$45,000		\$45,000
48" Lazer Lawn Mowers (3)	\$30,000		\$30,000
60" Lazer Lawn Mower	\$12,000		\$12,000

- Funding of \$200,000 is approved for phase 3 of the five-year replacement of the centralized irrigation system. 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 recommends replacement of the system over the course of five years. Initial funding of \$300,000 was approved in 2020 and 2021; and the next funding phase of \$200,000 is approved for 2022.
- Funding of \$147,000 is approved to replace a variety of mowers and miscellaneous landscaping equipment that requires replacement due to age.

	Equipment	Facilities	Total
<b>Other Equipment</b>			<b>\$130,000</b>
Building Maintenance Operations Equipment	\$50,000		\$50,000
Maintenance Services Equipment	\$50,000		\$50,000
Miscellaneous Fleet/Paving Equipment	\$30,000		\$30,000

- Funding of \$50,000 is approved for building maintenance operations equipment. By including contingency funding in the Capital Plan, unforeseen maintenance tools and equipment can be purchased without deferring service requests or decreasing productivity.
- Funding of \$50,000 is approved for maintenance services equipment. 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.

- Funding of \$30,000 is approved for the replacement or addition of miscellaneous equipment as needed for fleet, paving, and janitorial use.

	Equipment	Facilities	Total
<b>Other GRF Facilities</b>			<b>\$577,576</b>
Building E Assessment and Design Development		\$200,000	\$200,000
Slope Renovation		\$153,576	\$153,576
Miscellaneous Projects		\$125,000	\$125,000
Trailer for Office Work Space	\$50,000		\$50,000
GRF Reserve Study		\$25,000	\$25,000
Garden Center 2 - Roofs		\$18,000	\$18,000
Equestrian Siding/Enclosure of Hay Barn		\$6,000	\$6,000

- Funding of \$200,000 is approved for Building E Assessment and Design Development. Building E is a one-story building with wooden frame and has an area of 5,300 SF. It contains staff offices for Landscape, Security, and Maintenance Departments. Building E was originally a warehouse building that consisted of concrete slab and corrugated sheet metal. In 1976, it was converted to a single-story wood-framed building atop the existing slab. It has experienced structural movement.
- Funding of \$153,576 is approved for Slope Renovation, previously budgeted in operations. A vendor will be contracted to renovate GRF slopes so in-house crews can continue to provide existing service levels.
- Funding of \$125,000 is approved for miscellaneous projects. By including contingency funding in the Capital Plan, unforeseen projects can be 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 a trailer for office work space. Office space is needed at the nursery for operations and computer access.
- Funding of \$25,000 is approved for an outsourced GRF Reserve Study to determine the funding necessary to maintain, repair, replace, or restore major common-area components over the next 30 years.
- Funding of \$18,000 is approved for replacement of existing composition shingle roofs of Garden Center 2 with new composition shingle roofs. There have been several leak issues that were remediated, including the replacement of skylights and carpet along with dry downs. The roof replacement will eliminate the current leak and repair issues.

- Funding of \$6,000 is approved for equestrian siding/enclosure of hay barn. The unprotected hay barn allows the hay to be exposed to the elements such as rain and moisture ruining the hay. The siding/enclosure will protect the feed and allow for the quality of the feed to be maintained.

	Equipment	Facilities	Total
<b>Paving</b>			<b>\$904,091</b>
Asphalt Paving and Sealcoat Programs		\$704,091	\$704,091
Parkway Concrete Repairs		\$200,000	\$200,000

- Funding of \$704,091 is approved for the Asphalt Paving and Sealcoat Programs. 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 \$604,091 and sealcoat work for GRF pavement is completed on a five-year cycle, budgeted at \$100,000.
- Funding of \$200,000 is approved for parkway concrete repairs. In coordination with paving, staff has identified concrete areas that require repair or replacement. With approved funding of \$200,000, the parkway concrete repairs program is designed to repair 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.

	Equipment	Facilities	Total
<b>Security</b>			<b>\$176,696</b>
Gate 12 Security Upgrade		\$66,696	\$66,696
Security Building HVAC System		\$65,000	\$65,000
Shepherd's Crook		\$35,000	\$35,000
Solar powered radar signs (2)	\$10,000		\$10,000

- Funding of \$66,696 is approved for the Gate 12 security upgrade. Due to heavy vehicle and pedestrian traffic, Gate 12's entrance, exit, and surrounding areas are not equipped with cameras or surveillance systems to assist Security and law enforcement when trying to limit, prevent, and investigate crimes that are committed within this area, including Rules and Regulations violations. The lack of equipment inhibits the ability to research and identify vehicles entering and exiting Gate 12, since there is no vehicle license plate reading system that has become very beneficial in other areas of the Village when investigating and preventing criminal activity.
- Funding of \$65,000 is approved for the replacement of the Security Building HVAC system. Maintenance costs are rising due to the age of the current system, major down times occur as high-priced mechanisms begin to fail, and users complain of some offices not properly cooled. Old ducting and leaks require constant repair maintenance and rust is forming in key areas due to age.
- Funding of \$35,000 is approved for approximately 300 LF of new Shepherd's Crook to replace the existing barbed wire fencing along GRF property. The City of Laguna Woods discontinued the use of barbed wire in perimeter barriers in 2017.

- Funding of \$10,000 is approved for replacement of two solar powered radar signs. The Security Department is down to two remaining devices. 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.

	Equipment	Facilities	Total
<b>Vehicles</b>			<b>\$1,418,000</b>
Misc Vehicle Purchases	\$200,000		\$200,000
Transportation Bus	\$200,000		\$200,000
Standard Pickup Truck (7)	\$175,000		\$175,000
Work Van (4)	\$160,000		\$160,000
Security Vehicle (4)	\$140,000		\$140,000
F-150 Truck (4)	\$140,000		\$140,000
F-250 Crew Cab (3)	\$126,000		\$126,000
Utility Vehicle (8)	\$120,000		\$120,000
Equipment Trailer (3)	\$45,000		\$45,000
Add: F-250 Crew Cab	\$42,000		\$42,000
Add: Utility Vehicles (2)	\$30,000		\$30,000
Add: Small Pickup Truck	\$25,000		\$25,000
Add: Equipment Trailer	\$15,000		\$15,000

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 funding of \$1,306,000 is approved 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. 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.
- **ADDITIONS:** Funding of \$112,000 is approved for new vehicles to support Landscape Services.

**Prepared By:** Jose Campos, Financial Services Manager

**Reviewed By:** Steve Hormuth, Interim Financial Services Director  
 Siobhan Foster, Chief Operating Officer  
 Jeff Parker, Chief Executive Officer

**GOLDEN RAIN FOUNDATION**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

Category/Fund/Description	2022	2023	2024	2025	2026	Total
<b>Aquatics</b>						
<b>Equipment Fund</b>						
CH 5 Pool Heaters	\$ -	\$ -	18,000	-	-	\$ 18,000
CH4 Pool Cover	\$ -	\$ -	-	-	15,000	\$ 15,000
CH5 Pool Cover	\$ 9,000	\$ -	-	-	-	\$ 9,000
<b>Facility Fund</b>						
CH 1 Pool & Spa Plastering	\$ -	\$ 100,000	-	-	-	\$ 100,000
CH 2 Pool Deck	\$ -	\$ -	20,000	-	-	\$ 20,000
CH 2 Pool Replastering	\$ -	\$ -	-	55,000	-	\$ 55,000
Locker Room Ventilation System (Pools 1, 2, 4, 5)	\$ -	\$ -	1	-	-	\$ 1
Pool Solar Heaters	\$ -	\$ 210,000	-	-	-	\$ 210,000
<b>Aquatics Total</b>	<b>\$ 9,000</b>	<b>\$ 310,000</b>	<b>\$ 38,001</b>	<b>\$ 55,000</b>	<b>\$ 15,000</b>	<b>\$ 427,001</b>
<b>Broadband Services</b>						
<b>Equipment Fund</b>						
Board Room Cameras & Equipment	\$ -	\$ -	100,000	-	-	\$ 100,000
Broadband Fiber Network Calibration	\$ -	\$ -	105,000	-	-	\$ 105,000
Broadband Infrastructure	\$ 250,000	\$ 250,000	250,000	250,000	250,000	\$ 1,250,000
Broadband Set Top Boxes	\$ 300,000	\$ 300,000	300,000	300,000	300,000	\$ 1,500,000
Broadband Signal Receivers and Transcoders	\$ 25,000	\$ -	-	25,000	-	\$ 50,000
Broadband Standby Satellite Dish	\$ -	\$ -	-	12,000	-	\$ 12,000
Broadband UPS Battery for Power Supplies	\$ 22,000	\$ -	-	-	-	\$ 22,000
Control Room Digital Upgrade	\$ -	\$ -	-	75,000	-	\$ 75,000
Encoder/Ad Insertion Equipment	\$ -	\$ 100,000	-	-	-	\$ 100,000
ENG Camera	\$ 15,000	\$ -	-	-	-	\$ 15,000
Remote Broadcast Cameras at CHs	\$ -	\$ -	100,000	-	-	\$ 100,000
Village Television Studio Equipment	\$ 17,500	\$ 17,500	17,500	17,500	17,500	\$ 87,500
<b>Broadband Services Total</b>	<b>\$ 629,500</b>	<b>\$ 667,500</b>	<b>\$ 872,500</b>	<b>\$ 679,500</b>	<b>\$ 567,500</b>	<b>\$ 3,416,500</b>
<b>Clubhouses</b>						
<b>Equipment Fund</b>						
CH 1 Commercial Appliances	\$ -	\$ 64,000	-	-	-	\$ 64,000
CH 1 Commercial Dishwasher and booster	\$ -	\$ 15,000	-	-	-	\$ 15,000
CH 1 Fountain Equipment	\$ -	\$ -	-	6,000	-	\$ 6,000
CH 1 Pool & Locker Rm Shower Heaters	\$ -	\$ 100,000	-	-	-	\$ 100,000
CH 2 Commercial Appliances	\$ -	\$ 25,000	-	-	-	\$ 25,000
CH 2 Convection Oven	\$ -	\$ -	-	15,000	-	\$ 15,000
CH 5 Commercial Pool Equipment/pumps	\$ -	\$ 25,000	-	-	-	\$ 25,000
CH 5 Convection Oven	\$ -	\$ -	-	-	15,000	\$ 15,000
CH1 Clubhouse Tables	\$ -	\$ -	50,000	-	-	\$ 50,000
CH1 Drop in Lounge (Equipment)	\$ -	\$ 15,000	-	-	-	\$ 15,000

**GOLDEN RAIN FOUNDATION**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

CH1 Main Lounge Sound System	\$	-	\$	-	\$	40,000	\$	-	\$	-	\$	40,000
CH1 Mounted Projector - Main Lounge	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	20,000
CH5 Portable Stages	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	5,000
CH5 Projector (Ballroom)	\$	-	\$	6,000	\$	-	\$	-	\$	-	\$	6,000
CH5 Screen (Ballroom)	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000
CH5 Sound Board	\$	-	\$	-	\$	7,000	\$	-	\$	-	\$	7,000
CH5 Stage Curtains (Ballroom)	\$	27,000	\$	-	\$	-	\$	-	\$	-	\$	27,000
CH5 Stage Lighting - Dimmer Rack	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	10,000
CH5 Video Switcher	\$	-	\$	-	\$	-	\$	-	\$	-	\$	11,000
CH6 Sound System	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	10,000
CH7 Tables	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	20,000
PAC Pool Tables	\$	-	\$	-	\$	-	\$	16,000	\$	-	\$	16,000
<b>Facility Fund</b>												
CH 1 Assessment / Renovation	\$	1,250,000	\$	4,625,000	\$	4,625,000	\$	-	\$	-	\$	10,500,000
CH 1 Fountain Repaster & Tile	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	15,000
CH 2 Annex Building Assessment / Renovation	\$	-	\$	50,000	\$	250,000	\$	1,850,000	\$	-	\$	2,150,000
CH 4 Assessment / Renovation	\$	-	\$	-	\$	80,000	\$	500,000	\$	3,700,000	\$	4,280,000
CH 4 Expanded Community Gathering Area	\$	-	\$	-	\$	100,000	\$	-	\$	-	\$	100,000
CH 4 Lounge renovation	\$	-	\$	-	\$	75,000	\$	-	\$	-	\$	75,000
CH 5 Assessment / Renovation	\$	-	\$	-	\$	-	\$	80,000	\$	250,000	\$	330,000
CH 5 Flooring	\$	-	\$	-	\$	-	\$	6,000	\$	-	\$	6,000
CH 6 Assessment / Renovation	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	50,000
CH 7 Assessment / Renovation	\$	-	\$	-	\$	-	\$	-	\$	80,000	\$	80,000
CH 7 Flat Roof Replacement	\$	-	\$	-	\$	25,000	\$	-	\$	-	\$	25,000
CH 7 HVAC System	\$	-	\$	-	\$	175,000	\$	-	\$	-	\$	175,000
CH4 Metal Raku Roof Cover	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000
PAC Roof Replacement	\$	-	\$	254,700	\$	-	\$	-	\$	-	\$	254,700
<b>Clubhouses Total</b>	<b>\$</b>	<b>1,277,000</b>	<b>\$</b>	<b>5,274,700</b>	<b>\$</b>	<b>5,452,000</b>	<b>\$</b>	<b>2,523,000</b>	<b>\$</b>	<b>4,056,000</b>	<b>\$</b>	<b>18,582,700</b>
<b>Computers</b>												
<b>Equipment Fund</b>												
Access Control System Refresh ID Cards	\$	-	\$	-	\$	-	\$	-	\$	89,000	\$	89,000
CAD Format Plotter	\$	8,000	\$	-	\$	-	\$	-	\$	-	\$	8,000
Community WiFi Hotspots - RUCKS	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	60,000
Financial Software	\$	1,500,000	\$	-	\$	-	\$	-	\$	-	\$	1,500,000
Fleet/Fuel Management Software	\$	-	\$	35,000	\$	-	\$	-	\$	-	\$	35,000
HR Management and Payroll Software - Hosted	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	100,000
Network Server Hardware and Software	\$	-	\$	500,000	\$	-	\$	-	\$	-	\$	500,000
Network Switching, Routing, and Security Hardware	\$	-	\$	-	\$	-	\$	-	\$	350,000	\$	350,000
Phone System	\$	-	\$	370,000	\$	-	\$	-	\$	-	\$	370,000
Vehicle Computers	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	20,000
Village Website Replacement	\$	175,000	\$	-	\$	-	\$	-	\$	-	\$	175,000
<b>Computers Total</b>	<b>\$</b>	<b>1,683,000</b>	<b>\$</b>	<b>985,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>439,000</b>	<b>\$</b>	<b>3,207,000</b>

**GOLDEN RAIN FOUNDATION**  
**5 YEAR CAPITAL IMPROVEMENT PLAN**

<b>Fitness</b>										
<b>Equipment Fund</b>										
CH1 Elliptical Trainers	\$	5,000	\$	-	\$	-	\$	-	\$	22,100 \$ 27,100
CH1 Recumbent Cross Trainer	\$	-	\$	17,000	\$	-	\$	-	\$	- \$ 17,000
CH1 Treadmills	\$	30,500	\$	27,000	\$	27,000	\$	27,000	\$	27,000 \$ 138,500
CH1 Update Fitness Equipment	\$	-	\$	-	\$	-	\$	-	\$	85,000 \$ 85,000
<b>Facility Fund</b>										
CH 1 Fitness Center HVAC	\$	-	\$	-	\$	-	\$	100,000	\$	- \$ 100,000
CH 1 Fitness Flooring	\$	-	\$	45,000	\$	-	\$	-	\$	- \$ 45,000
<b>Fitness Total</b>	<b>\$</b>	<b>35,500</b>	<b>\$</b>	<b>89,000</b>	<b>\$</b>	<b>27,000</b>	<b>\$</b>	<b>127,000</b>	<b>\$</b>	<b>134,100 \$ 412,600</b>
<b>Golf Facilities</b>										
<b>Equipment Fund</b>										
Bowling Greens Roller	\$	-	\$	15,000	\$	-	\$	-	\$	- \$ 15,000
Chemical Sprayer	\$	-	\$	55,000	\$	-	\$	-	\$	- \$ 55,000
Core Processor	\$	-	\$	32,000	\$	-	\$	-	\$	- \$ 32,000
Golf 9-Hole Patio Cover	\$	-	\$	-	\$	-	\$	-	\$	13,000 \$ 13,000
Golf 9-Hole Patio Furniture	\$	-	\$	-	\$	-	\$	5,000	\$	- \$ 5,000
Irrigation Component; 250 Saddles	\$	-	\$	200,000	\$	-	\$	-	\$	- \$ 200,000
Irrigation System Components; Heads	\$	-	\$	175,000	\$	-	\$	-	\$	- \$ 175,000
Mowers - Fairway	\$	-	\$	80,000	\$	-	\$	-	\$	- \$ 80,000
Par Three Course Irrigation Renovation	\$	-	\$	-	\$	800,000	\$	-	\$	- \$ 800,000
Pond Aerator	\$	-	\$	-	\$	10,000	\$	-	\$	- \$ 10,000
Rough Mower, GM 3100	\$	-	\$	-	\$	45,000	\$	-	\$	- \$ 45,000
Rough Mower; 72	\$	-	\$	-	\$	-	\$	45,000	\$	- \$ 45,000
Rough Mower; ReelMaster 5610, #2	\$	87,000	\$	-	\$	-	\$	-	\$	- \$ 87,000
Tow Behind Top Dresser	\$	-	\$	27,000	\$	-	\$	-	\$	- \$ 27,000
VG - Cart Barn Air Compressor	\$	-	\$	-	\$	-	\$	-	\$	7,500 \$ 7,500
VG - Commercial Appliances	\$	-	\$	-	\$	-	\$	-	\$	110,000 \$ 110,000
VG - Lounge Furniture	\$	-	\$	-	\$	10,000	\$	-	\$	- \$ 10,000
VG - Water and Ice Machine	\$	-	\$	-	\$	8,000	\$	-	\$	- \$ 8,000
<b>Facility Fund</b>										
Golf 27-Hole Restrooms	\$	-	\$	-	\$	-	\$	20,000	\$	- \$ 20,000
Golf Course Starter Shacks	\$	-	\$	-	\$	200,000	\$	-	\$	- \$ 200,000
VG - HVAC System	\$	-	\$	-	\$	-	\$	-	\$	115,000 \$ 115,000
VG - Renovation	\$	-	\$	-	\$	600,000	\$	-	\$	- \$ 600,000
<b>Golf Facilities Total</b>	<b>\$</b>	<b>87,000</b>	<b>\$</b>	<b>584,000</b>	<b>\$</b>	<b>1,673,000</b>	<b>\$</b>	<b>70,000</b>	<b>\$</b>	<b>245,500 \$ 2,659,500</b>
<b>Landscape</b>										
<b>Equipment Fund</b>										
48" Laser Lawn Mowers w/Mulch Kits	\$	30,000	\$	55,000	\$	31,500	\$	57,750	\$	60,638 \$ 234,888
60" Lazer Mower w/Mulch Kit	\$	12,000	\$	-	\$	-	\$	14,700	\$	15,400 \$ 42,100
Centralized Irrigation System	\$	200,000	\$	200,000	\$	300,000	\$	-	\$	- \$ 700,000
Mini Skid Steer Trencher 07	\$	-	\$	30,000	\$	-	\$	-	\$	- \$ 30,000

**GOLDEN RAIN FOUNDATION**

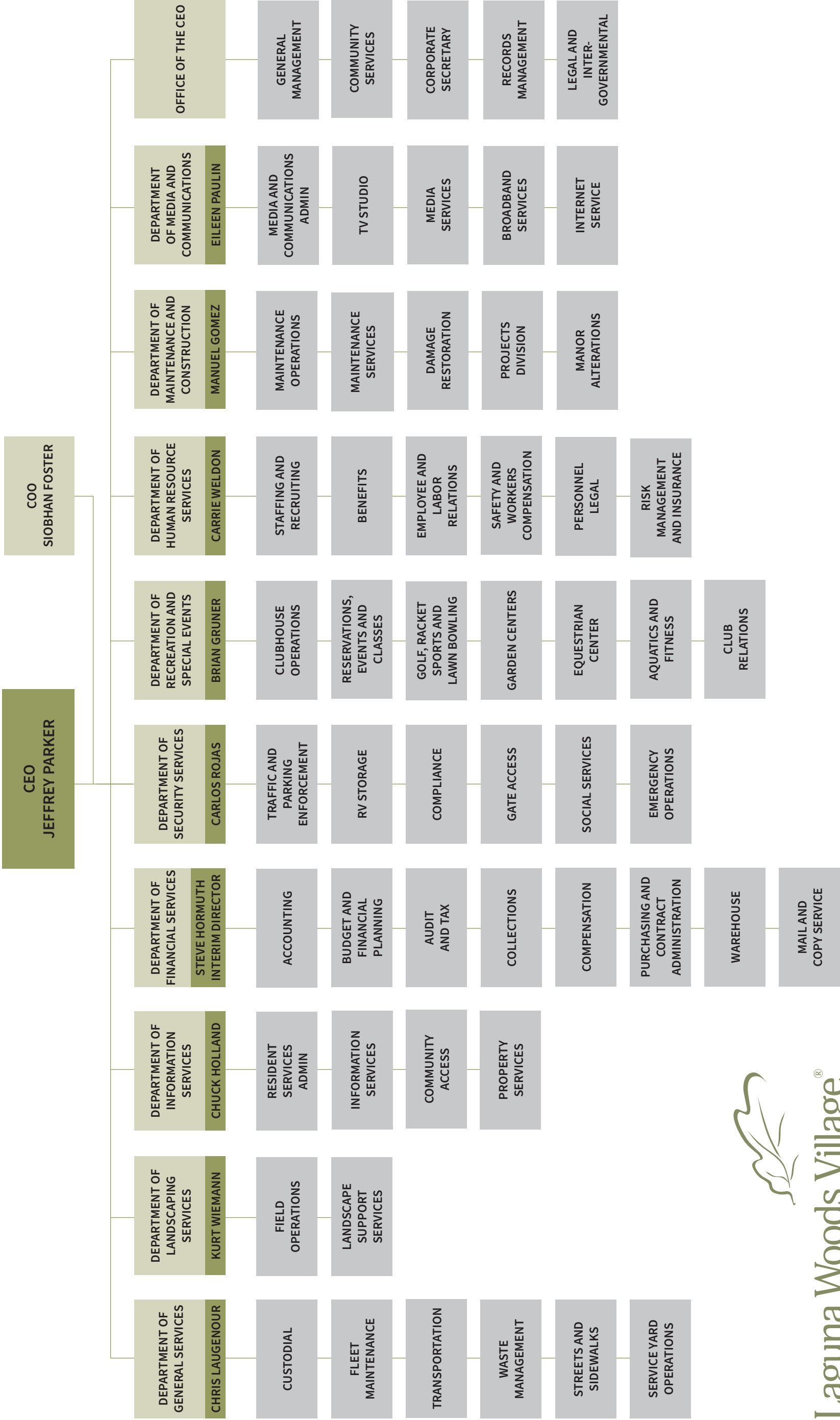
Mini Skid Steer Trencher Dingo 2000	\$	-	\$	-	\$	-	\$	26,000	\$	-	\$	26,000	\$	-	\$	26,000
Navigator Mowers - Walkers	\$	45,000	\$	31,500	\$	33,075	\$	34,730	\$	36,465	\$	36,465	\$	-	\$	180,770
Toro Dingo 323 (2)	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	60,000
Utility Tractor w/Loader Kubota	\$	-	\$	-	\$	-	\$	-	\$	43,400	\$	43,400	\$	-	\$	43,400
Landscape Total	\$	347,000	\$	316,500	\$	364,575	\$	133,180	\$	155,903	\$	155,903	\$	1,317,158		
Other Equipment																
Equipment Fund																
Building Maintenance Operations Equipment	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	250,000		
EQ Arena Groomer/Planer	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000		
EQ Hot Walker/Horse Conditioner	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	15,000		
EQ Sun Shades	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	5,000		
Lawn Bowling Shade Covers	\$	-	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	30,000		
Maintenance Services Equipment	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	250,000		
Misc Fleet/Paving Equipment	\$	30,000	\$	30,000	\$	30,000	\$	30,000	\$	30,000	\$	30,000	\$	150,000		
Misc Painting Equipment	\$	-	\$	-	\$	-	\$	61,000	\$	-	\$	-	\$	61,000		
Miscellaneous Equipment	\$	-	\$	-	\$	-	\$	7,000	\$	-	\$	-	\$	7,000		
Other Equipment Total	\$	130,000	\$	165,000	\$	150,000	\$	198,000	\$	130,000	\$	130,000	\$	773,000		
Other GRF Facilities																
Facility Fund																
Building D Assessment and Design Development	\$	-	\$	-	\$	-	\$	50,000	\$	180,000	\$	180,000	\$	230,000		
Building E Assessment and Design Development	\$	200,000	\$	2,000,000	\$	-	\$	-	\$	-	\$	-	\$	2,200,000		
Community Center Building/Site Renovation	\$	-	\$	-	\$	-	\$	-	\$	1,600,000	\$	1,600,000	\$	1,600,000		
EMS System - Consultant Fee	\$	-	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	30,000		
EQ Lighting Musco System	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	100,000		
EQ Replacement and Painting of Wooden Aspects of Building	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	-	\$	18,000		
EQ Siding/Enclosure of Hay Barn	\$	6,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,000		
EQ Trail System Renovation	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000		
EQ Wooden Fencing & Mounting Block Replacement	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000		
Equipment Covered Shelter-550 Landscape	\$	-	\$	-	\$	80,000	\$	-	\$	-	\$	-	\$	80,000		
Garden Center 2 - Roofs (Off. Baths, other)	\$	18,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	18,000		
GRF Reserves Study	\$	25,000	\$	-	\$	-	\$	25,000	\$	-	\$	-	\$	50,000		
Miscellaneous Projects	\$	125,000	\$	125,000	\$	125,000	\$	125,000	\$	125,000	\$	125,000	\$	625,000		
Senate Bill 326 Load Bearing Component Inspectitons	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	\$	50,000		
Slope Renovation	\$	153,576	\$	153,576	\$	153,576	\$	153,576	\$	153,576	\$	153,576	\$	767,880		
Tennis Court Resurfacing	\$	-	\$	-	\$	-	\$	-	\$	60,000	\$	60,000	\$	60,000		
Tennis Facility Bldg/Site Renovate	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	\$	50,000		
Trailer for Office Work Space	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000		
Vehicle Maintenance HVAC	\$	-	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	60,000		
Other GRF Facilities Total	\$	577,576	\$	2,416,576	\$	358,576	\$	443,576	\$	2,218,576	\$	2,218,576	\$	6,014,880		
Paving																
Facility Fund																
Asphalt Paving and Sealcoat Programs	\$	704,091	\$	503,524	\$	627,932	\$	630,215	\$	618,953	\$	618,953	\$	3,084,715		

**GOLDEN RAIN FOUNDATION  
5 YEAR CAPITAL IMPROVEMENT PLAN**

Parkway Concrete Repairs	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
<b>Paving Total</b>	<b>\$</b>	<b>904,091</b>	<b>\$</b>	<b>703,524</b>	<b>\$</b>	<b>827,932</b>	<b>\$</b>	<b>830,215</b>	<b>\$</b>	<b>818,953</b>	<b>\$</b>	<b>4,084,715</b>
<b>Security</b>												
<b>Equipment Fund</b>												
(2) Solar powered radar signs	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
<b>Facility Fund</b>												
Camera Surveillance System	\$	-	\$	-	\$	-	\$	425,000	\$	-	\$	425,000
Gate 12 Security Upgrade	\$	66,696	\$	-	\$	-	\$	-	\$	-	\$	66,696
Security Bldg HVAC System	\$	65,000	\$	-	\$	-	\$	-	\$	-	\$	65,000
Security Bldg Roof Replacement	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	50,000
Shepherds Crook	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	-	\$	140,000
<b>Security Total</b>	<b>\$</b>	<b>176,696</b>	<b>\$</b>	<b>35,000</b>	<b>\$</b>	<b>35,000</b>	<b>\$</b>	<b>510,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>756,696</b>
<b>Vehicles</b>												
<b>Equipment Fund</b>												
F-250 Crew Cab (3)	\$	126,000	\$	126,000	\$	-	\$	-	\$	-	\$	252,000
Electric/Hybrid Vehicles (4)	\$	-	\$	-	\$	-	\$	150,000	\$	-	\$	150,000
Equipment Trailer	\$	60,000	\$	45,000	\$	45,000	\$	45,000	\$	45,000	\$	240,000
F-250 Crew Cab	\$	42,000	\$	-	\$	-	\$	-	\$	-	\$	42,000
F-250 Truck (4)	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	700,000
Ford Transit Work Van (4)	\$	160,000	\$	160,000	\$	160,000	\$	160,000	\$	160,000	\$	800,000
In-Car Video Surveillance Equipment	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000
Miscellaneous Vehicle Purchases	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
Mule Utility Vehicle (2)	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	30,000
Mule Utility Vehicles (8)	\$	120,000	\$	120,000	\$	120,000	\$	120,000	\$	120,000	\$	600,000
Security Vehicles (4)	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	140,000	\$	700,000
Small Pick up Truck	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	25,000
Standard Pick up Truck (7)	\$	175,000	\$	175,000	\$	175,000	\$	175,000	\$	175,000	\$	875,000
Tractor/Loader	\$	-	\$	55,000	\$	55,000	\$	55,000	\$	-	\$	165,000
Transportation Bus	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	200,000	\$	1,000,000
<b>Vehicles Total</b>	<b>\$</b>	<b>1,418,000</b>	<b>\$</b>	<b>1,386,000</b>	<b>\$</b>	<b>1,235,000</b>	<b>\$</b>	<b>1,385,000</b>	<b>\$</b>	<b>1,180,000</b>	<b>\$</b>	<b>6,604,000</b>
<b>Grand Total</b>	<b>\$</b>	<b>7,274,363</b>	<b>\$</b>	<b>12,932,800</b>	<b>\$</b>	<b>11,033,584</b>	<b>\$</b>	<b>7,054,471</b>	<b>\$</b>	<b>9,960,532</b>	<b>\$</b>	<b>48,255,750</b>

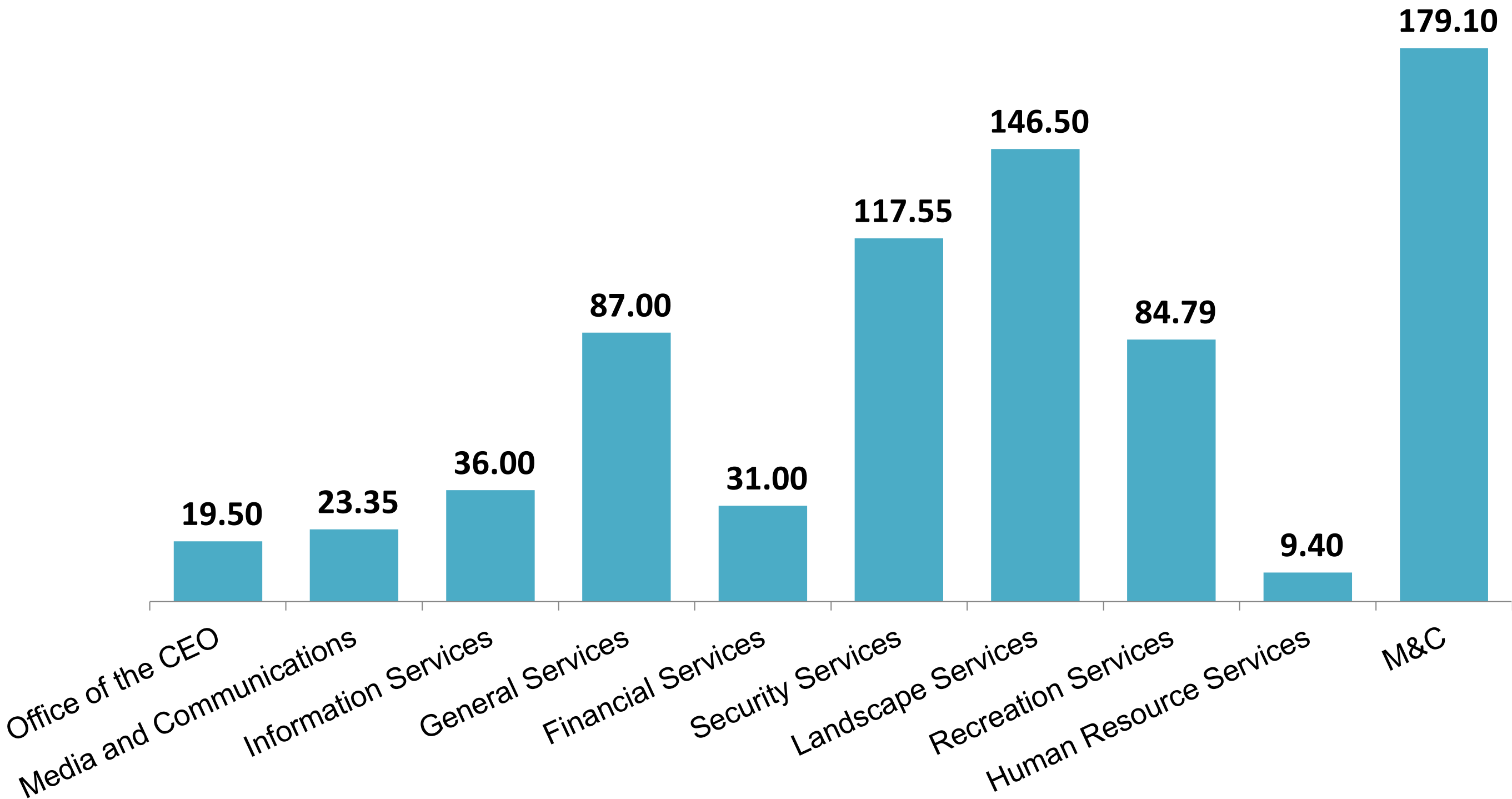


# VMS INC. ORGANIZATION CHART BY DEPARTMENT



Laguna Woods Village®

# Laguna Woods Village Staffing Summary Full Time Equivalents



DEPARTMENT	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Office of the CEO	16.00	20.00	20.00	17.06	19.50
Department of Media and Communications	10.00	10.50	10.50	12.33	23.35
Department of Information Services	45.47	48.00	48.00	47.50	36.00
Department of General Services	94.57	93.07	91.57	86.00	87.00
Department of Financial Services	29.50	30.00	31.00	31.00	31.00
Department of Security Services	115.61	118.19	119.68	118.68	117.55
Department of Landscape Services	133.87	142.27	149.00	145.50	146.50
Department of Recreation Services	86.73	85.11	86.36	82.29	84.79
Department of Human Resource Services	9.40	8.40	8.40	8.40	9.40
Department of Maintenance & Construction	185.50	185.50	186.50	179.10	179.10
TOTAL:	726.65	741.04	751.01	727.86	734.19

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	Increase (Decrease)
<b>ALL DEPARTMENTS</b>	<b>726.65</b>	<b>741.04</b>	<b>751.01</b>	<b>727.86</b>	<b>734.19</b>	<b>6.33</b>
<b>Office of the CEO</b>	<b>16.00</b>	<b>20.00</b>	<b>20.00</b>	<b>17.06</b>	<b>19.50</b>	<b>2.44</b>
100 Office of the CEO	7.00	9.00	10.00	7.00	9.00	2.00
240 Community Services	9.00	11.00	10.00	10.06	10.50	0.44
<b>Department of Media and Communications</b>	<b>10.00</b>	<b>10.50</b>	<b>10.50</b>	<b>12.33</b>	<b>23.35</b>	<b>11.02</b>
010 Media and Communications Admin	1.00	1.50	1.50	3.83	3.50	(0.33)
020 Cable TV Network*	-	-	-	-	11.10	11.10
030 TV Studio	7.00	7.00	7.00	6.50	6.50	-
040 Media Services	2.00	2.00	2.00	2.00	2.25	0.25
050 Internet Service*	-	-	-	-	-	-
<b>Department of Information Services</b>	<b>45.47</b>	<b>48.00</b>	<b>48.00</b>	<b>47.50</b>	<b>36.00</b>	<b>(11.50)</b>
360 Information Systems	11.00	10.50	10.50	10.30	11.00	0.70
200 Resident Services Admin	5.00	5.00	5.00	4.50	5.00	0.50
950 Property Services	18.00	20.00	20.00	20.00	20.00	-
020 Cable TV Network*	10.47	11.50	11.50	11.70	-	(11.70)
050 Internet Service*	1.00	1.00	1.00	1.00	-	(1.00)
<b>Department of General Services</b>	<b>94.57</b>	<b>93.07</b>	<b>91.57</b>	<b>86.00</b>	<b>87.00</b>	<b>1.00</b>
902 General Services Admin	6.00	4.50	4.00	4.00	4.00	-
935 Janitorial	18.00	19.00	18.00	18.00	18.00	-
936 Streets and Sidewalks	16.00	16.00	16.00	16.00	17.00	1.00
945 GRF Janitorial	20.00	20.00	20.00	17.00	17.00	-
960 Fleet Maintenance	13.00	13.00	12.00	12.00	12.00	-
970 Transportation	21.57	20.57	21.57	19.00	19.00	-
<b>Department of Financial Services</b>	<b>29.50</b>	<b>30.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>
300 Financial Services	18.50	19.00	20.00	20.00	20.00	-
241 Mail and Copy Service	3.00	3.00	3.00	3.00	3.00	-
311 Warehouse	3.00	3.00	3.00	3.00	3.00	-
370 Purchasing	5.00	5.00	5.00	5.00	5.00	-
<b>Department of Security Services</b>	<b>115.61</b>	<b>118.19</b>	<b>119.68</b>	<b>118.68</b>	<b>117.55</b>	<b>(1.13)</b>
400 Security Services	111.14	113.69	114.68	107.68	105.55	(2.13)
210 Compliance	-	-	-	6.00	7.00	1.00
220 Social Services	4.47	4.50	5.00	5.00	5.00	-

*\*Division moved from Department of Information Services to Department of Media and Communications in 2022.  
Subsequent financial reporting includes historic actuals in new department.*

**Final**

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	Increase (Decrease)
<b>Department of Landscape Services</b>	<b>133.87</b>	<b>142.27</b>	<b>149.00</b>	<b>145.50</b>	<b>146.50</b>	<b>1.00</b>
500 Landscape Admin	9.00	8.50	10.00	11.00	11.00	-
510 Improvement/Restoration	-	-	-	5.00	5.00	-
511 Nursery/Composting	4.00	4.00	4.00	5.00	5.00	-
512 Composting	1.00	1.00	1.00	-	-	-
520 GRF Grounds Maintenance	-	6.90	8.00	8.00	8.00	-
530 Grounds Maintenance	79.65	79.65	83.50	82.50	82.50	-
540 Irrigation	16.50	16.50	17.00	17.00	17.00	-
550 Small Equipment Repair	4.00	4.00	4.00	4.00	4.00	-
560 Pest Control	5.00	5.00	5.00	5.00	6.00	1.00
570 Tree Maintenance	14.72	16.72	16.50	8.00	8.00	-
<b>Department of Recreation Services</b>	<b>86.73</b>	<b>85.11</b>	<b>86.36</b>	<b>82.29</b>	<b>84.79</b>	<b>2.50</b>
600 Recreation Admin	4.25	5.25	16.48	15.00	12.60	(2.40)
521 Garden Centers	1.00	1.00	2.00	2.00	2.00	-
580 Golf Maintenance 27-Hole	20.26	17.64	18.14	18.64	17.64	(1.00)
581 Golf Maintenance 9-Hole	2.00	2.00	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	-	-	-	-
611 Clubhouse 1	4.75	4.75	3.25	2.66	3.00	0.34
612 Clubhouse 2	4.29	4.29	2.70	2.36	2.70	0.34
613 Performing Arts Center	7.65	8.65	5.25	4.53	6.75	2.22
614 Clubhouse 4	3.96	3.96	3.00	2.66	2.83	0.17
615 Clubhouse 5	4.25	4.25	3.70	3.19	3.70	0.51
616 Clubhouse 6	1.95	1.95	0.20	0.20	0.20	-
617 Clubhouse 7	2.70	2.70	1.30	1.13	1.30	0.17
620 Equestrian	4.50	4.50	4.50	4.50	5.33	0.83
670 Golf Operations 27-Hole	12.96	12.96	11.38	12.28	12.28	-
680 Golf Operations 9-Hole	1.96	1.96	1.96	1.96	1.96	-
690 Aquatics	-	-	1.00	1.00	1.00	-
691 Fitness	8.90	7.90	8.90	7.58	8.90	1.32
<b>Department of Human Resource Services</b>	<b>9.40</b>	<b>8.40</b>	<b>8.40</b>	<b>8.40</b>	<b>9.40</b>	<b>1.00</b>
700 Human Resource Services	9.40	8.40	8.40	8.40	9.40	1.00

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

	2018 Plan	2019 Plan	2020 Plan	2021 Plan	2022 Plan	Increase (Decrease)
<b>Department of Maintenance &amp; Construction</b>	<b>185.50</b>	<b>185.50</b>	<b>186.50</b>	<b>179.10</b>	<b>179.10</b>	<b>-</b>
900 Maintenance Operations	7.00	7.00	6.00	6.00	7.00	1.00
904 Maintenance Services	4.00	4.00	7.00	7.00	8.00	1.00
909 Damage Restoration	6.00	7.00	7.00	8.00	10.00	2.00
910 Building Maintenance	9.00	9.00	10.00	10.00	10.00	-
911 Appliance	5.00	5.00	5.00	5.00	5.00	-
912 Carpentry	43.00	42.00	42.00	37.80	36.80	(1.00)
913 Electrical	10.00	10.00	10.00	10.00	9.00	(1.00)
914 Plumbing	24.00	24.00	24.00	23.80	23.80	-
917 Interior Components	9.00	9.00	8.00	7.00	7.00	-
918 Handyman Services	-	2.00	-	-	-	-
920 Construction/Project Management	8.00	8.00	8.00	8.00	7.00	(1.00)
925 Manor Alterations and Permits	9.00	9.00	11.00	12.00	16.00	4.00
926 Facilities Management	6.00	6.00	5.00	5.00	5.00	-
932 Paint	45.50	43.50	43.50	39.50	34.50	(5.00)

## Laguna Woods Village Department Allocations

	2022 Plan	GRF	United	Third
<b>OFFICE OF THE CEO</b>	<b>\$1,645,836</b>	<b>\$740,179</b>	<b>\$454,410</b>	<b>\$451,247</b>
100 - OFFICE OF THE CEO	1,764,472	692,158	480,758	591,556
240 - COMMUNITY SERVICES	(118,635)	48,021	(26,348)	(140,308)
<b>MEDIA AND COMMUNICATIONS</b>	<b>\$2,146,923</b>	<b>\$2,146,923</b>	<b>\$0</b>	<b>\$0</b>
010 - MEDIA AND COMMUNICATIONS ADMIN	320,106	320,106	0	0
020 - CABLE TV NETWORK	3,245,079	3,245,079	0	0
030 - TV STUDIO	640,065	640,065	0	0
040 - MEDIA SERVICES	(358,623)	(358,623)	0	0
050 - INTERNET SERVICE	(1,699,705)	(1,699,705)	0	0
<b>DEPARTMENT OF INFORMATION SERVICES</b>	<b>\$3,236,961</b>	<b>\$1,578,916</b>	<b>\$990,901</b>	<b>\$667,144</b>
360 - INFORMATION SERVICES	1,517,001	1,517,001	0	0
200 - RESIDENT SERVICES ADMIN	329,691	12,316	186,499	130,877
950 - PROPERTY SERVICES	1,390,269	49,600	804,402	536,268
<b>DEPARTMENT OF GENERAL SERVICES</b>	<b>\$8,103,814</b>	<b>\$5,268,640</b>	<b>\$1,074,243</b>	<b>\$1,760,931</b>
902 - GENERAL SERVICES ADMIN	48,418	48,418	0	0
320 - COMMUNITY CENTER FACILITY	1,041,690	1,041,690	0	0
935 - JANITORIAL	1,347,475	0	369,653	977,822
936 - STREETS & SIDEWALKS	1,963,910	476,211	704,590	783,109
940 - SERVICE CENTER	199,614	199,614	0	0
945 - GRF JANITORIAL	1,590,418	1,590,418	0	0
960 - FLEET MAINTENANCE	193,865	193,865	0	0
970 - TRANSPORTATION	1,718,424	1,718,424	0	0
<b>DEPARTMENT OF FINANCIAL SERVICES</b>	<b>\$3,463,711</b>	<b>\$1,867,569</b>	<b>\$804,625</b>	<b>\$791,517</b>
300 - FINANCIAL SERVICES	2,504,221	1,265,196	625,513	613,513
241 - MAIL AND COPY SERVICE	348,363	127,890	112,916	107,557
311 - WAREHOUSE	152,259	123,261	16,700	12,298
370 - PURCHASING	457,867	350,222	49,495	58,149
380 - TAXES	1,000	1,000	0	0
<b>DEPARTMENT OF SECURITY SERVICES</b>	<b>\$6,939,399</b>	<b>\$6,605,911</b>	<b>\$174,611</b>	<b>\$158,876</b>
400 - SECURITY SERVICES	5,958,634	5,602,428	185,275	170,931
210 - COMPLIANCE	523,761	546,480	(10,664)	(12,055)
220 - SOCIAL SERVICES	457,004	457,004	0	0
<b>DEPARTMENT OF LANDSCAPE SERVICES</b>	<b>\$14,388,559</b>	<b>\$1,192,043</b>	<b>\$5,925,568</b>	<b>\$7,270,947</b>
500 - LANDSCAPE ADMIN	728,077	145,385	241,405	341,287
510 - IMPROVEMENT/ RESTORATION	817,427	0	388,214	429,213
511 - NURSERY/COMPOSTING	516,098	37,572	187,602	290,924
520 - GRF GROUNDS MAINTENANCE	623,915	623,915	0	0
530 - GROUNDS MAINTENANCE	6,481,390	28,749	2,846,447	3,606,194
540 - IRRIGATION	2,071,010	191,525	830,107	1,049,379
550 - SMALL EQUIPMENT REPAIR	471,248	34,487	209,627	227,135
560 - PEST CONTROL	702,436	44,534	274,512	383,390
570 - TREE MAINTENANCE	1,976,959	85,877	947,656	943,426

## Laguna Woods Village Department Allocations

	2022 Plan	GRF	United	Third
<b>DEPARTMENT OF RECREATION SERVICES</b>	<b>\$6,609,666</b>	<b>\$6,609,666</b>	<b>\$0</b>	<b>\$0</b>
600 - RECREATION ADMIN	480,378	480,378	0	0
521 - GARDEN CENTERS	171,566	171,566	0	0
580 - GOLF MAINT - 27 HOLE	659,856	659,856	0	0
581 - GOLF MAINTENANCE - 9 HOLE	130,371	130,371	0	0
602 - BAR SERVICES	5,683	5,683	0	0
603 - LIBRARY	26,251	26,251	0	0
611 - CLUBHOUSE 1	446,734	446,734	0	0
612 - CLUBHOUSE 2	463,378	463,378	0	0
613 - PERFORMING ARTS CENTER	565,092	565,092	0	0
614 - CLUBHOUSE 4	399,233	399,233	0	0
615 - CLUBHOUSE 5	466,569	466,569	0	0
616 - CLUBHOUSE 6	112,239	112,239	0	0
617 - CLUBHOUSE 7	172,298	172,298	0	0
620 - EQUESTRIAN	391,922	391,922	0	0
670 - GOLF OPERATIONS - 27 HOLE	500,495	500,495	0	0
672 - VILLAGE GREENS CAFÉ	(14,678)	(14,678)	0	0
680 - GOLF OPERATIONS - 9 HOLE	106,021	106,021	0	0
690 - AQUATICS	934,971	934,971	0	0
691 - FITNESS	591,285	591,285	0	0
<b>DEPARTMENT OF HUMAN RESOURCE SERVICES</b>	<b>\$16,654,731</b>	<b>\$3,144,148</b>	<b>\$4,304,879</b>	<b>\$9,205,705</b>
700 - HUMAN RESOURCE SERVICES	588,109	294,805	146,652	146,652
350 - INSURANCE	16,066,622	2,849,342	4,158,227	9,059,053
<b>DEPARTMENT OF MAINTENANCE &amp; CONSTRUCTION</b>	<b>\$34,350,565</b>	<b>\$1,949,034</b>	<b>\$18,777,826</b>	<b>\$13,623,705</b>
900 - MAINTENANCE OPERATIONS	1,262,573	384,406	439,084	439,084
904 - MAINTENANCE SERVICES	3,736,541	119,673	2,614,460	1,002,408
909 - DAMAGE RESTORATION	3,991,760	61,797	1,833,273	2,096,689
910 - BUILDING MAINTENANCE	3,016,179	63,546	1,693,701	1,258,932
911 - APPLIANCE	1,228,229	8,217	1,065,204	154,809
912 - CARPENTRY	4,213,048	190,333	1,848,261	2,174,454
913 - ELECTRICAL	1,072,978	103,505	803,999	165,474
914 - PLUMBING	3,629,177	82,215	2,831,472	715,490
917 - INTERIOR COMPONENTS	1,256,770	121,336	1,092,844	42,591
920 - CONSTRUCTION/PROJECT MANAGEMENT	6,658,763	413,332	2,553,948	3,691,483
925 - MANOR ALTERATIONS AND PERMITS	540,509	2,500	269,794	268,215
926 - FACILITIES MANAGEMENT	149,388	132,408	0	16,980
932 - PAINT	3,594,650	265,767	1,731,785	1,597,097
<b>NON WORK CENTER</b>	<b>\$17,231,351</b>	<b>(\$5,545,661)</b>	<b>\$16,624,703</b>	<b>\$6,152,309</b>
<b>TOTAL</b>	<b>\$114,771,518</b>	<b>\$25,557,369</b>	<b>\$49,131,766</b>	<b>\$40,082,383</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY OF ALL UNITS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$3,607,500	\$4,150,000	\$3,385,000	\$3,655,500	\$5,377,500	(\$1,722,000)	(47%)
Golf Green Fees	1,467,191	1,351,798	1,241,594	1,515,000	1,602,000	(87,000)	(6%)
Golf Operations	289,809	231,543	273,504	252,450	356,190	(103,740)	(41%)
Merchandise Sales	338,131	345,119	275,868	444,360	471,051	(26,691)	(6%)
Clubhouse Rentals and Event Fees	646,842	720,100	123,440	593,442	640,906	(47,464)	(8%)
Rentals	102,979	125,879	142,958	151,880	165,400	(13,520)	(9%)
Fees and Charges for Services to Residents	1,491,406	1,689,980	774,453	1,303,114	1,748,966	(445,852)	(34%)
Broadband Services	4,907,714	4,797,353	5,186,355	5,215,900	5,818,200	(602,300)	(12%)
Laundry	404,087	463,689	442,303	510,000	480,000	30,000	6%
Investment Income	1,404,115	1,650,649	1,056,959	928,800	576,601	352,199	38%
Unrealized Gain/(Loss) on AFS Investments	(589,342)	0	750,848	500,000	0	500,000	100%
Miscellaneous	2,566,893	2,665,581	1,680,361	2,291,516	2,423,926	(132,410)	(6%)
<b>Total Non-Assessment Revenue</b>	<b>16,637,325</b>	<b>18,191,689</b>	<b>15,333,642</b>	<b>17,361,962</b>	<b>19,660,740</b>	<b>(2,298,778)</b>	<b>(13%)</b>
<b>Expenses:</b>							
Employee Compensation	36,420,942	36,532,858	33,721,480	38,729,439	40,181,893	1,452,454	4%
Expenses Related to Employee Compensation	13,646,208	12,786,402	12,408,822	14,067,244	14,896,722	829,478	6%
Materials and Supplies	5,960,168	6,278,616	4,365,610	6,393,481	6,185,467	(208,014)	(3%)
Cost of Goods Sold	211,310	251,001	192,232	338,465	315,315	(23,150)	(7%)
Community Events	430,812	563,596	125,189	394,686	463,081	68,395	17%
Utilities and Telephone	12,025,635	11,644,013	11,654,058	12,437,216	13,071,737	634,521	5%
Fuel and Oil	510,572	511,609	370,940	536,250	544,500	8,250	2%
Legal Fees	1,536,404	1,959,561	1,231,970	1,197,500	1,102,500	(95,000)	(8%)
Professional Fees	949,730	926,347	915,757	937,083	815,551	(121,532)	(13%)
Equipment Rental	267,181	283,959	287,186	256,001	304,069	48,068	19%
Outside Services	19,546,118	23,557,444	20,714,427	22,722,628	20,784,677	(1,937,951)	(9%)
Repairs and Maintenance	1,192,206	1,062,279	1,282,145	1,287,982	1,608,002	320,019	25%
Other Operating Expense	1,021,662	927,742	695,816	1,288,674	1,244,742	(43,932)	(3%)
Income Taxes	(396,668)	98,792	609,154	2,000	1,000	(1,000)	(50%)
Property and Sales Tax	10,865,612	11,500,681	12,025,645	12,181,015	12,427,982	246,967	2%
Insurance	3,773,816	4,369,427	7,353,471	10,201,459	16,041,922	5,840,463	57%
Cable Programming/Copyright/Franchise	5,084,489	5,127,580	3,792,055	4,039,088	4,328,000	288,912	7%
Investment Expense	126,350	98,214	38,969	46,950	48,000	1,050	2%
Uncollectible Accounts	196,353	403,233	74,675	120,250	92,100	(28,150)	(23%)
Mutual General Operating	(123,357)	(41,119)	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	166,358	883,121	(172,295)	(25,000)	(25,000)	0	0%
<b>Total Expenses</b>	<b>113,411,900</b>	<b>119,725,355</b>	<b>111,687,306</b>	<b>127,152,411</b>	<b>134,432,260</b>	<b>7,279,848</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$96,774,575</b>	<b>\$101,533,667</b>	<b>\$96,353,664</b>	<b>\$109,790,449</b>	<b>\$114,771,520</b>	<b>\$4,981,070</b>	<b>5%</b>
Allocated To Departments	(6,687,103)	(6,389,122)	(6,578,836)	(7,245,705)	(7,650,358)	(404,653)	(6%)
Allocated From Departments	6,687,103	6,389,122	6,578,892	7,245,705	7,650,358	404,653	6%
<b>Net Cost</b>	<b>\$96,774,575</b>	<b>\$101,533,667</b>	<b>\$96,353,719</b>	<b>\$109,790,449</b>	<b>\$114,771,520</b>	<b>\$4,981,070</b>	<b>5%</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: NO WORK CENTER

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$3,607,500	\$4,150,000	\$3,385,000	\$3,655,500	\$5,377,500	(\$1,722,000)	(47%)
Fees and Charges for Services to Residents	3,312	140	(437)	0	0	0	0%
Laundry	404,087	463,689	442,303	510,000	480,000	30,000	6%
Investment Income	1,404,115	1,650,649	1,056,959	928,800	576,601	352,199	38%
Unrealized Gain/(Loss) on AFS Investments	(589,342)	0	750,848	500,000	0	500,000	100%
Miscellaneous	558,288	711,103	309,508	360,100	337,301	22,799	6%
<b>Total Non-Assessment Revenue</b>	<b>5,387,960</b>	<b>6,975,581</b>	<b>5,944,181</b>	<b>5,954,400</b>	<b>6,771,402</b>	<b>(817,002)</b>	<b>(14%)</b>
<b>Expenses:</b>							
Expenses Related to Employee Compensation	27,729	0	9,892	0	0	0	0%
Materials and Supplies	10,908	46	44	0	0	0	0%
Cost of Goods Sold	22	0	0	0	0	0	0%
Utilities and Telephone	9,678,144	9,308,162	9,549,978	10,013,092	10,621,842	608,750	6%
Legal Fees	667,260	963,970	623,728	550,000	480,000	(70,000)	(13%)
Professional Fees	42,056	47,715	0	0	0	0	0%
Outside Services	(14,836)	12,172	16,235	5,000	5,000	0	0%
Repairs and Maintenance	346,083	383,434	320,472	366,749	366,750	0	0%
Other Operating Expense	(367)	0	0	0	0	0	0%
Income Taxes	(3,013)	0	0	0	0	0	0%
Property and Sales Tax	10,765,612	11,375,124	11,899,352	12,158,000	12,401,160	243,160	2%
Investment Expense	126,350	98,214	38,969	46,950	48,000	1,050	2%
Uncollectible Accounts	178,993	393,801	73,259	105,000	80,000	(25,000)	(24%)
(Gain)/Loss on Sale or Trade Investments	33,917	883,699	(109,048)	0	0	0	0%
<b>Total Expenses</b>	<b>21,858,858</b>	<b>23,466,339</b>	<b>22,422,882</b>	<b>23,244,791</b>	<b>24,002,752</b>	<b>757,960</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$16,470,898</b>	<b>\$16,490,758</b>	<b>\$16,478,701</b>	<b>\$17,290,391</b>	<b>\$17,231,350</b>	<b>(\$59,042)</b>	<b>0%</b>
<b>Net Cost</b>	<b>\$16,470,898</b>	<b>\$16,490,758</b>	<b>\$16,478,701</b>	<b>\$17,290,391</b>	<b>\$17,231,350</b>	<b>(\$59,042)</b>	<b>0%</b>





## OFFICE OF THE CEO

Department Head: Jeff Parker

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Liaise with each corporation's board of directors; directs services, programs and operations, ensuring all activities are within policy guidelines set by the boards, the management agreement, the governing documents and the business plans of each corporation; provides support to all boards of directors in matters pertaining to membership and occupancy; recommends changes in governing rules, policies and membership qualifications to the corporations, as needed. Functions include executive management, corporate secretary and community services.

### **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, 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 plan financially for the resolution of these issues to better use community resources and ensure short-term planning decisions are consistent with long-term objectives. 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 boards of directors. Ensure 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 using 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 board meetings. Record, transcribe and file the minutes of each corporation's annual and boards of directors' meetings. Monitor submission of applications for membership transfer and resale to ensure expeditious consideration by the boards of directors.

### **Community Services**

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 a membership counselor. Verify voter validity and eligibility.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: OFFICE OF THE CEO

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	(\$100)	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	731,484	825,469	722,222	826,066	881,701	(55,635)	(7%)
<b>Total Non-Assessment Revenue</b>	<b>731,384</b>	<b>825,469</b>	<b>722,222</b>	<b>826,066</b>	<b>881,701</b>	<b>(55,635)</b>	<b>(7%)</b>
<b>Expenses:</b>							
Employee Compensation	1,406,212	1,493,076	1,385,231	1,382,199	1,633,225	251,026	18%
Expenses Related to Employee Compensation	358,985	298,192	270,988	278,036	346,337	68,301	25%
Materials and Supplies	50,949	45,710	36,172	85,150	36,790	(48,360)	(57%)
Community Events	135	0	0	7,000	7,000	0	0%
Legal Fees	153,935	132,139	174,760	195,000	180,000	(15,000)	(8%)
Professional Fees	170,592	71,032	177,642	102,500	87,500	(15,000)	(15%)
Outside Services	114,541	123,441	111,137	125,000	121,500	(3,500)	(3%)
Other Operating Expense	87,329	86,596	40,914	58,925	58,625	(300)	(1%)
Property and Sales Tax	0	0	497	0	0	0	0%
<b>Total Expenses</b>	<b>2,342,677</b>	<b>2,250,187</b>	<b>2,197,341</b>	<b>2,233,810</b>	<b>2,470,977</b>	<b>237,167</b>	<b>11%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,611,293</b>	<b>\$1,424,718</b>	<b>\$1,475,119</b>	<b>\$1,407,744</b>	<b>\$1,589,276</b>	<b>\$181,532</b>	<b>13%</b>
Allocated From Departments	23,280	21,939	152,987	32,407	56,560	24,153	75%
<b>Net Cost</b>	<b>\$1,634,572</b>	<b>\$1,446,657</b>	<b>\$1,628,106</b>	<b>\$1,440,152</b>	<b>\$1,645,836</b>	<b>\$205,685</b>	<b>14%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
100 - OFFICE OF THE CEO

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$29	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	956,285	1,022,458	893,615	877,531	1,073,259	195,727	22%
Expenses Related to Employee Compensation	254,595	199,431	157,695	148,084	193,629	45,545	31%
Materials and Supplies	32,771	17,152	3,911	28,000	28,150	150	1%
Community Events	135	0	0	7,000	7,000	0	0%
Legal Fees	153,935	132,139	174,760	195,000	180,000	(15,000)	(8%)
Professional Fees	106,641	70,847	177,642	102,500	87,500	(15,000)	(15%)
Outside Services	114,435	68,745	66,510	85,000	81,500	(3,500)	(4%)
Other Operating Expense	87,038	85,141	40,393	57,075	56,875	(200)	0%
Property and Sales Tax	0	0	497	0	0	0	0%
<b>Total Expenses</b>	<b>1,705,834</b>	<b>1,595,913</b>	<b>1,515,023</b>	<b>1,500,190</b>	<b>1,707,912</b>	<b>207,722</b>	<b>14%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,705,805</b>	<b>\$1,595,913</b>	<b>\$1,515,023</b>	<b>\$1,500,190</b>	<b>\$1,707,912</b>	<b>\$207,722</b>	<b>14%</b>
Allocated From Departments	23,280	21,939	53,367	32,407	56,560	24,153	75%
<b>Net Cost</b>	<b>\$1,729,084</b>	<b>\$1,617,852</b>	<b>\$1,568,390</b>	<b>\$1,532,598</b>	<b>\$1,764,473</b>	<b>\$231,875</b>	<b>15%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
240 - COMMUNITY SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	(\$100)	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	731,455	825,469	722,222	826,066	881,701	(55,635)	(7%)
<b>Total Non-Assessment Revenue</b>	<b><u>731,355</u></b>	<b><u>825,469</u></b>	<b><u>722,222</u></b>	<b><u>826,066</u></b>	<b><u>881,701</u></b>	<b><u>(55,635)</u></b>	<b><u>(7%)</u></b>
<b>Expenses:</b>							
Employee Compensation	449,928	470,619	491,617	504,668	559,967	55,299	11%
Expenses Related to Employee Compensation	104,390	98,761	113,293	129,952	152,708	22,756	18%
Materials and Supplies	18,177	28,558	32,261	57,150	8,640	(48,510)	(85%)
Professional Fees	63,951	185	0	0	0	0	0%
Outside Services	106	54,696	44,627	40,000	40,000	0	0%
Other Operating Expense	291	1,455	521	1,850	1,750	(100)	(5%)
<b>Total Expenses</b>	<b><u>636,843</u></b>	<b><u>654,274</u></b>	<b><u>682,319</u></b>	<b><u>733,620</u></b>	<b><u>763,065</u></b>	<b><u>29,445</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$94,512)</u></b>	<b><u>(\$171,195)</u></b>	<b><u>(\$39,903)</u></b>	<b><u>(\$92,446)</u></b>	<b><u>(\$118,636)</u></b>	<b><u>(\$26,190)</u></b>	<b><u>(28%)</u></b>
Allocated From Departments	0	0	99,619	0	0	0	0%
<b>Net Cost</b>	<b><u>(\$94,512)</u></b>	<b><u>(\$171,195)</u></b>	<b><u>\$59,716</u></b>	<b><u>(\$92,446)</u></b>	<b><u>(\$118,636)</u></b>	<b><u>(\$26,190)</u></b>	<b><u>(28%)</u></b>

Manage media and communications, public relations, cable TV network, TV studio and media services.

**Media and Communications Administration**

Manage a comprehensive public relations program, providing information to current and potential Laguna Woods Village residents and to external news media via website, newsletter, email, press release and social media platforms.

**Cable TV Network**

Coordinate and direct 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 ad insertion operation by maintaining associated headend 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, an 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 City of Laguna Woods council meetings. Provide rebroadcasting services.

**Media Services**

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

**Internet Services**

Oversee delivery of high-speed data service to Laguna Woods Village residents. Provide installation of high-speed data lines to manors within the community, and maintenance of the broadband network and headend facility. Coordinate installation and service activities with a contracted internet service provider and promote the internet service within the community.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF MEDIA AND COMMUNICATIONS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$30,055	\$28,196	\$17,125	\$31,000	\$25,125	\$5,875	19%
Clubhouse Rentals and Event Fees	988	942	756	0	900	(900)	0%
Broadband Services	4,907,814	4,797,353	5,186,355	5,215,900	5,818,200	(602,300)	(12%)
Miscellaneous	6,004	9,058	5,163	5,500	5,600	(100)	(2%)
<b>Total Non-Assessment Revenue</b>	<b>4,944,861</b>	<b>4,835,550</b>	<b>5,209,399</b>	<b>5,252,400</b>	<b>5,849,825</b>	<b>(597,425)</b>	<b>(11%)</b>
<b>Expenses:</b>							
Employee Compensation	1,296,961	1,346,098	1,576,206	1,818,032	1,774,162	(43,869)	(2%)
Expenses Related to Employee Compensation	329,321	315,748	341,777	394,618	404,808	10,189	3%
Materials and Supplies	39,715	45,641	39,669	68,850	69,233	383	1%
Utilities and Telephone	132,313	149,130	143,400	139,758	130,000	(9,758)	(7%)
Legal Fees	0	0	0	2,500	2,500	0	0%
Professional Fees	0	0	0	0	65,000	65,000	0%
Outside Services	437,766	673,710	808,973	877,706	935,870	58,164	7%
Repairs and Maintenance	55,964	7,986	25,415	35,553	70,586	35,033	99%
Other Operating Expense	13,159	16,651	24,617	26,925	59,849	32,924	122%
Property and Sales Tax	2,375	2,278	1,290	200	1,987	1,787	894%
Cable Programming/Copyright/Franchise	5,084,489	5,127,580	3,792,055	4,039,088	4,328,000	288,912	7%
Uncollectible Accounts	17,360	8,723	1,416	15,250	12,100	(3,150)	(21%)
<b>Total Expenses</b>	<b>7,409,422</b>	<b>7,693,545</b>	<b>6,754,819</b>	<b>7,418,480</b>	<b>7,854,095</b>	<b>435,615</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,464,561</b>	<b>\$2,857,995</b>	<b>\$1,545,420</b>	<b>\$2,166,080</b>	<b>\$2,004,270</b>	<b>(\$161,810)</b>	<b>(7%)</b>
Allocated To Departments	(125,124)	(161,421)	(501,727)	(769,133)	(807,016)	(37,883)	(5%)
Allocated From Departments	282,082	314,480	561,341	896,331	949,669	53,338	6%
<b>Net Cost</b>	<b>\$2,621,519</b>	<b>\$3,011,054</b>	<b>\$1,605,035</b>	<b>\$2,293,278</b>	<b>\$2,146,923</b>	<b>(\$146,356)</b>	<b>(6%)</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
010 - MEDIA AND COMMUNICATIONS ADMIN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$0	\$0	\$167,876	\$160,000	\$160,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>167,876</b>	<b>160,000</b>	<b>160,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	97,410	129,762	333,620	366,037	360,738	(5,298)	(1%)
Expenses Related to Employee Compensation	18,530	29,162	75,243	60,456	68,665	8,209	14%
Materials and Supplies	149	61	691	11,000	12,000	1,000	9%
Outside Services	0	0	105,919	170,500	209,250	38,750	23%
Other Operating Expense	29	449	18,681	12,000	40,098	28,098	234%
Property and Sales Tax	37	37	37	0	37	37	0%
<b>Total Expenses</b>	<b>116,156</b>	<b>159,472</b>	<b>534,192</b>	<b>619,992</b>	<b>690,788</b>	<b>70,796</b>	<b>11%</b>
<b>Net Cost (before allocations)</b>	<b>\$116,156</b>	<b>\$159,472</b>	<b>\$366,316</b>	<b>\$459,992</b>	<b>\$530,788</b>	<b>\$70,796</b>	<b>15%</b>
Allocated To Departments	(125,124)	(161,421)	(501,727)	(306,996)	(328,321)	(21,325)	(7%)
Allocated From Departments	134,218	131,490	41,423	92,094	117,639	25,545	28%
<b>Net Cost</b>	<b>\$125,249</b>	<b>\$129,541</b>	<b>(\$93,987)</b>	<b>\$245,090</b>	<b>\$320,106</b>	<b>\$75,016</b>	<b>31%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
020 - CABLE TV NETWORK

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$30,055	\$28,196	\$17,125	\$31,000	\$25,125	\$5,875	19%
Clubhouse Rentals and Event Fees	988	942	756	0	900	(900)	0%
Broadband Services	2,256,921	2,382,945	2,385,725	2,490,000	2,441,000	49,000	2%
Miscellaneous	6,004	8,662	5,163	5,500	5,600	(100)	(2%)
<b>Total Non-Assessment Revenue</b>	<b><u>2,293,967</u></b>	<b><u>2,420,745</u></b>	<b><u>2,408,769</u></b>	<b><u>2,526,500</u></b>	<b><u>2,472,625</u></b>	<b><u>53,875</u></b>	<b><u>2%</u></b>
<b>Expenses:</b>							
Employee Compensation	562,722	597,230	657,551	717,873	743,436	25,564	4%
Expenses Related to Employee Compensation	151,661	145,942	156,987	206,400	213,954	7,554	4%
Materials and Supplies	30,209	33,980	32,960	46,500	46,900	400	1%
Utilities and Telephone	132,313	149,130	143,400	139,758	130,000	(9,758)	(7%)
Legal Fees	0	0	0	2,500	2,500	0	0%
Professional Fees	0	0	0	0	65,000	65,000	0%
Outside Services	337,226	580,548	609,177	605,856	636,370	30,514	5%
Repairs and Maintenance	53,845	7,927	23,356	33,803	38,586	4,783	14%
Other Operating Expense	3,562	5,127	4,894	7,000	12,101	5,101	73%
Property and Sales Tax	2,162	2,028	1,232	0	1,750	1,750	0%
Cable Programming/Copyright/Franchise	5,036,191	5,079,785	3,739,723	3,992,088	4,275,000	282,912	7%
Uncollectible Accounts	11,950	6,417	1,416	10,000	7,500	(2,500)	(25%)
<b>Total Expenses</b>	<b><u>6,321,839</u></b>	<b><u>6,608,116</u></b>	<b><u>5,370,696</u></b>	<b><u>5,761,777</u></b>	<b><u>6,173,097</u></b>	<b><u>411,319</u></b>	<b><u>7%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$4,027,872</u></b>	<b><u>\$4,187,370</u></b>	<b><u>\$2,961,927</u></b>	<b><u>\$3,235,277</u></b>	<b><u>\$3,700,472</u></b>	<b><u>\$465,194</u></b>	<b><u>14%</u></b>
Allocated To Departments	0	0	0	(462,136)	(478,695)	(16,559)	(4%)
Allocated From Departments	84,658	101,683	268,734	34,269	23,302	(10,967)	(32%)
<b>Net Cost</b>	<b><u>\$4,112,531</u></b>	<b><u>\$4,289,054</u></b>	<b><u>\$3,230,661</u></b>	<b><u>\$2,807,410</u></b>	<b><u>\$3,245,079</u></b>	<b><u>\$437,668</u></b>	<b><u>16%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
030 - TV STUDIO

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$107,382	\$122,038	\$108,375	\$107,500	\$108,800	(\$1,300)	(1%)
<b>Total Non-Assessment Revenue</b>	<b>107,382</b>	<b>122,038</b>	<b>108,375</b>	<b>107,500</b>	<b>108,800</b>	<b>(1,300)</b>	<b>(1%)</b>
<b>Expenses:</b>							
Employee Compensation	392,061	385,567	364,583	480,258	418,263	(61,995)	(13%)
Expenses Related to Employee Compensation	118,800	103,777	76,065	69,249	72,130	2,880	4%
Materials and Supplies	6,376	8,791	3,616	9,350	8,300	(1,050)	(11%)
Outside Services	85,423	75,333	83,926	84,500	74,000	(10,500)	(12%)
Repairs and Maintenance	1,740	0	1,963	1,000	1,000	0	0%
Other Operating Expense	2,217	2,669	0	975	1,000	25	3%
Property and Sales Tax	176	213	21	200	200	0	0%
Cable Programming/Copyright/Franchise	5,486	6,181	14,773	6,000	8,000	2,000	33%
Uncollectible Accounts	0	0	0	250	100	(150)	(60%)
<b>Total Expenses</b>	<b>612,279</b>	<b>582,532</b>	<b>544,948</b>	<b>651,782</b>	<b>582,993</b>	<b>(68,790)</b>	<b>(11%)</b>
<b>Net Cost (before allocations)</b>	<b>\$504,897</b>	<b>\$460,494</b>	<b>\$436,573</b>	<b>\$544,282</b>	<b>\$474,193</b>	<b>(\$70,090)</b>	<b>(13%)</b>
Allocated From Departments	50,694	65,165	201,011	154,334	165,873	11,539	7%
<b>Net Cost</b>	<b>\$555,591</b>	<b>\$525,659</b>	<b>\$637,585</b>	<b>\$698,616</b>	<b>\$640,065</b>	<b>(\$58,551)</b>	<b>(8%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
040 - MEDIA SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$985,218	\$676,513	\$823,585	\$700,000	\$900,000	(\$200,000)	(29%)
Miscellaneous	0	396	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>985,218</b>	<b>676,909</b>	<b>823,585</b>	<b>700,000</b>	<b>900,000</b>	<b>(200,000)</b>	<b>(29%)</b>
<b>Expenses:</b>							
Employee Compensation	244,768	233,539	220,452	209,440	251,724	42,284	20%
Expenses Related to Employee Compensation	40,331	36,866	33,481	42,192	50,060	7,867	19%
Materials and Supplies	2,981	2,808	2,402	2,000	2,033	33	2%
Outside Services	15,117	17,828	9,950	16,850	16,250	(600)	(4%)
Repairs and Maintenance	379	59	96	750	1,000	250	33%
Other Operating Expense	7,351	8,406	1,042	6,950	6,650	(300)	(4%)
Cable Programming/Copyright/Franchise	42,812	41,614	37,559	41,000	45,000	4,000	10%
Uncollectible Accounts	5,410	2,306	0	5,000	4,500	(500)	(10%)
<b>Total Expenses</b>	<b>359,148</b>	<b>343,426</b>	<b>304,983</b>	<b>324,182</b>	<b>377,217</b>	<b>53,035</b>	<b>16%</b>
<b>Net Cost (before allocations)</b>	<b>(\$626,070)</b>	<b>(\$333,484)</b>	<b>(\$518,602)</b>	<b>(\$375,818)</b>	<b>(\$522,783)</b>	<b>(\$146,965)</b>	<b>(39%)</b>
Allocated From Departments	0	0	0	153,498	164,160	10,662	7%
<b>Net Cost</b>	<b>(\$626,070)</b>	<b>(\$333,484)</b>	<b>(\$518,602)</b>	<b>(\$222,320)</b>	<b>(\$358,623)</b>	<b>(\$136,303)</b>	<b>(61%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
050 - INTERNET SERVICE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$1,558,294	\$1,615,858	\$1,700,794	\$1,758,400	\$2,208,400	(\$450,000)	(26%)
<b>Total Non-Assessment Revenue</b>	<b><u>1,558,294</u></b>	<b><u>1,615,858</u></b>	<b><u>1,700,794</u></b>	<b><u>1,758,400</u></b>	<b><u>2,208,400</u></b>	<b><u>(450,000)</u></b>	<b><u>(26%)</u></b>
<b>Expenses:</b>							
Employee Compensation	0	0	0	44,424	0	(44,424)	(100%)
Expenses Related to Employee Compensation	0	0	0	16,321	0	(16,321)	(100%)
Repairs and Maintenance	0	0	0	0	30,000	30,000	0%
<b>Total Expenses</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>60,745</u></b>	<b><u>30,000</u></b>	<b><u>(30,745)</u></b>	<b><u>(51%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$1,558,294)</u></b>	<b><u>(\$1,615,858)</u></b>	<b><u>(\$1,700,794)</u></b>	<b><u>(\$1,697,655)</u></b>	<b><u>(\$2,178,400)</u></b>	<b><u>(\$480,745)</u></b>	<b><u>(28%)</u></b>
Allocated From Departments	12,512	16,142	50,173	462,136	478,695	16,559	4%
<b>Net Cost</b>	<b><u>(\$1,545,781)</u></b>	<b><u>(\$1,599,715)</u></b>	<b><u>(\$1,650,622)</u></b>	<b><u>(\$1,235,518)</u></b>	<b><u>(\$1,699,705)</u></b>	<b><u>(\$464,187)</u></b>	<b><u>(38%)</u></b>





## DEPARTMENT OF INFORMATION SERVICES

Department Head: Chuck Holland

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Laguna Woods Village®

Coordinate and manage 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. Oversee all call-center operations pertaining to resident maintenance service as well as receive, organize and process resident service requests.

### **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. 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.

### **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.

### **Information Services**

Manage and maintain all servers, work stations, databases, peripherals, networks, software, email, telecommunications equipment, system backups, system security, telephone and telecommunication equipment, services and internet access. Provide data input and coordination of all source data to on- and off-site facilities in the community. Manage document imaging services and provide extensive business document archives.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF INFORMATION SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$88,802	\$152,342	\$49,460	\$155,000	\$105,000	\$50,000	32%
<b>Total Non-Assessment Revenue</b>	<b>88,802</b>	<b>152,342</b>	<b>49,460</b>	<b>155,000</b>	<b>105,000</b>	<b>50,000</b>	<b>32%</b>
<b>Expenses:</b>							
Employee Compensation	2,076,801	2,070,811	1,936,855	2,096,672	2,236,914	140,241	7%
Expenses Related to Employee Compensation	480,027	442,833	428,725	524,814	575,287	50,473	10%
Materials and Supplies	145,008	266,416	255,216	273,720	194,970	(78,750)	(29%)
Legal Fees	0	0	12,579	0	0	0	0%
Professional Fees	180,270	176,252	208,190	187,000	7,000	(180,000)	(96%)
Outside Services	144,043	141,367	431,435	40,700	252,000	211,300	519%
Repairs and Maintenance	272,158	177,597	579,882	289,200	609,400	320,200	111%
Other Operating Expense	23,076	13,753	17,515	29,000	17,400	(11,600)	(40%)
<b>Total Expenses</b>	<b>3,321,383</b>	<b>3,289,028</b>	<b>3,870,396</b>	<b>3,441,106</b>	<b>3,892,970</b>	<b>451,864</b>	<b>13%</b>
<b>Net Cost (before allocations)</b>	<b>\$3,232,581</b>	<b>\$3,136,686</b>	<b>\$3,820,936</b>	<b>\$3,286,106</b>	<b>\$3,787,970</b>	<b>\$501,864</b>	<b>15%</b>
Allocated To Departments	(532,250)	(527,623)	(1,116,885)	(808,965)	(831,017)	(22,052)	(3%)
Allocated From Departments	52,557	44,465	354,698	288,073	280,009	(8,065)	(3%)
<b>Net Cost</b>	<b>\$2,752,888</b>	<b>\$2,653,529</b>	<b>\$3,058,749</b>	<b>\$2,765,215</b>	<b>\$3,236,962</b>	<b>\$471,747</b>	<b>17%</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
360 - INFORMATION SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$5	\$36	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>5</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	793,090	833,168	858,089	855,356	999,075	143,720	17%
Expenses Related to Employee Compensation	194,556	182,439	177,168	185,350	213,264	27,915	15%
Materials and Supplies	77,982	120,470	180,513	178,350	114,400	(63,950)	(36%)
Legal Fees	0	0	12,579	0	0	0	0%
Professional Fees	180,270	176,252	208,190	180,000	0	(180,000)	(100%)
Outside Services	23,903	30,974	420,645	31,000	242,000	211,000	681%
Repairs and Maintenance	272,158	177,597	579,882	289,200	609,400	320,200	111%
Other Operating Expense	20,986	10,079	10,806	19,000	6,500	(12,500)	(66%)
<b>Total Expenses</b>	<b>1,562,944</b>	<b>1,530,980</b>	<b>2,447,871</b>	<b>1,738,255</b>	<b>2,184,640</b>	<b>446,384</b>	<b>26%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,562,939</b>	<b>\$1,530,944</b>	<b>\$2,447,871</b>	<b>\$1,738,255</b>	<b>\$2,184,640</b>	<b>\$446,384</b>	<b>26%</b>
Allocated To Departments	(532,250)	(527,623)	(917,647)	(685,729)	(721,954)	(36,225)	(5%)
Allocated From Departments	0	0	0	0	54,315	54,315	0%
<b>Net Cost</b>	<b>\$1,030,689</b>	<b>\$1,003,321</b>	<b>\$1,530,224</b>	<b>\$1,052,527</b>	<b>\$1,517,001</b>	<b>\$464,474</b>	<b>44%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
200 - RESIDENT SERVICES ADMIN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$275,879	\$379,903	\$294,151	\$345,905	\$335,711	(\$10,194)	(3%)
Expenses Related to Employee Compensation	58,146	72,307	61,914	77,754	84,394	6,639	9%
Materials and Supplies	5,399	2,293	1,962	3,500	3,650	150	4%
Professional Fees	0	0	0	7,000	7,000	0	0%
Outside Services	0	3,810	7,439	0	0	0	0%
Other Operating Expense	2,090	2,111	6,859	8,500	8,000	(500)	(6%)
<b>Total Expenses</b>	<b><u>341,514</u></b>	<b><u>460,424</u></b>	<b><u>372,324</u></b>	<b><u>442,660</u></b>	<b><u>438,755</u></b>	<b><u>(3,905)</u></b>	<b><u>(1%)</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$341,514</u></b>	 <b><u>\$460,424</u></b>	 <b><u>\$372,324</u></b>	 <b><u>\$442,660</u></b>	 <b><u>\$438,755</u></b>	 <b><u>(\$3,905)</u></b>	 <b><u>(1%)</u></b>
 Allocated To Departments	 0	 0	 (199,238)	 (123,236)	 (109,064)	 14,172	 12%
Allocated From Departments	52,557	44,465	35,010	53,285	0	(53,285)	(100%)
 <b>Net Cost</b>	 <b><u>\$394,071</u></b>	 <b><u>\$504,889</u></b>	 <b><u>\$208,096</u></b>	 <b><u>\$372,709</u></b>	 <b><u>\$329,691</u></b>	 <b><u>(\$43,017)</u></b>	 <b><u>(12%)</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
950 - PROPERTY SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$88,797	\$152,306	\$49,460	\$155,000	\$105,000	\$50,000	32%
<b>Total Non-Assessment Revenue</b>	<b>88,797</b>	<b>152,306</b>	<b>49,460</b>	<b>155,000</b>	<b>105,000</b>	<b>50,000</b>	<b>32%</b>
<b>Expenses:</b>							
Employee Compensation	1,007,832	857,740	784,615	895,411	902,127	6,716	1%
Expenses Related to Employee Compensation	227,325	188,087	189,643	261,710	277,628	15,919	6%
Materials and Supplies	61,628	143,652	72,741	91,870	76,920	(14,950)	(16%)
Outside Services	120,140	106,583	3,351	9,700	10,000	300	3%
Other Operating Expense	0	1,563	(150)	1,500	2,900	1,400	93%
<b>Total Expenses</b>	<b>1,416,925</b>	<b>1,297,624</b>	<b>1,050,201</b>	<b>1,260,191</b>	<b>1,269,575</b>	<b>9,385</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,328,128</b>	<b>\$1,145,318</b>	<b>\$1,000,741</b>	<b>\$1,105,191</b>	<b>\$1,164,575</b>	<b>\$59,385</b>	<b>5%</b>
Allocated From Departments	0	0	319,688	234,788	225,694	(9,094)	(4%)
<b>Net Cost</b>	<b>\$1,328,128</b>	<b>\$1,145,318</b>	<b>\$1,320,429</b>	<b>\$1,339,979</b>	<b>\$1,390,269</b>	<b>\$50,290</b>	<b>4%</b>



## DEPARTMENT OF GENERAL SERVICES

Department Head: Chris Laugenour

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Laguna Woods Village®

Operate, maintain, repair and replace community physical assets or resources within the following major areas.

### **Community Center Facility**

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, miscellaneous support materials for coffee and copy rooms, and association fees and requirements.

### **Janitorial**

Clean certain Golden Rain Foundation facilities and some components of the housing mutuals' buildings.

### **Streets and Sidewalks**

Maintain (minor maintenance) streets, parking lots, signage and parkways, and perform 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 transportation, maintenance, landscaping, broadband, security and warehouse operations. Utilities, trash transfer station and general operating costs to support these facilities are compiled in this work center.

### **Fleet Maintenance**

Maintain and repair the entire Laguna Woods Village vehicle and special mobile equipment fleet.

### **Transportation**

Provide a bus transportation system exclusively for Laguna Woods Village residents.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF GENERAL SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$0	\$41,529	\$86,160	\$146,250	\$134,000	\$12,250	8%
Rentals	4,320	26,920	31,510	42,320	54,000	(11,680)	(28%)
Fees and Charges for Services to Residents	6,299	1,547	121	8,513	8,607	(94)	(1%)
Miscellaneous	3,766	12,343	29,388	3,200	73,000	(69,800)	(2181%)
<b>Total Non-Assessment Revenue</b>	<b>14,386</b>	<b>82,338</b>	<b>147,180</b>	<b>200,283</b>	<b>269,607</b>	<b>(69,324)</b>	<b>(35%)</b>
<b>Expenses:</b>							
Employee Compensation	4,372,179	4,023,026	3,573,903	3,954,592	4,028,059	73,467	2%
Expenses Related to Employee Compensation	1,916,053	1,730,071	1,680,792	1,862,826	1,983,659	120,833	6%
Materials and Supplies	743,620	660,163	484,114	777,951	711,150	(66,801)	(9%)
Cost of Goods Sold	426	41,994	86,319	146,750	134,500	(12,250)	(8%)
Utilities and Telephone	672,473	681,947	700,901	740,292	765,002	24,710	3%
Fuel and Oil	510,572	511,509	370,940	536,250	544,500	8,250	2%
Professional Fees	11,475	0	0	0	0	0	0%
Equipment Rental	138,676	129,517	126,915	124,500	123,500	(1,000)	(1%)
Outside Services	397,206	411,535	493,040	941,988	779,090	(162,898)	(17%)
Repairs and Maintenance	278,050	251,986	252,017	307,207	322,985	15,778	5%
Other Operating Expense	90,597	68,911	68,246	208,005	192,055	(15,950)	(8%)
Property and Sales Tax	73,250	102,002	104,600	79	51	(28)	(35%)
(Gain)/Loss on Sale or Trade Investments	141,295	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>9,345,873</b>	<b>8,612,660</b>	<b>7,941,789</b>	<b>9,600,440</b>	<b>9,584,551</b>	<b>(15,889)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$9,331,487</b>	<b>\$8,530,322</b>	<b>\$7,794,609</b>	<b>\$9,400,157</b>	<b>\$9,314,944</b>	<b>(\$85,213)</b>	<b>(1%)</b>
Allocated To Departments	(2,759,798)	(2,403,672)	(2,053,335)	(2,544,864)	(2,614,168)	(69,304)	(3%)
Allocated From Departments	1,778,963	1,470,689	1,246,585	1,287,461	1,403,039	115,578	9%
<b>Net Cost</b>	<b>\$8,350,652</b>	<b>\$7,597,340</b>	<b>\$6,987,859</b>	<b>\$8,142,753</b>	<b>\$8,103,815</b>	<b>(\$38,938)</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
902 - GENERAL SERVICES ADMIN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$0	\$22,500	\$30,000	\$30,000	\$30,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>22,500</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	438,067	287,225	303,951	305,038	323,752	18,714	6%
Expenses Related to Employee Compensation	95,418	59,680	61,512	84,235	90,595	6,360	8%
Materials and Supplies	2,375	3,046	8,368	11,200	11,200	0	0%
Professional Fees	11,475	0	0	0	0	0	0%
Outside Services	10,970	47,655	0	0	0	0	0%
Other Operating Expense	395	629	285	875	1,875	1,000	114%
Property and Sales Tax	0	0	11	0	0	0	0%
<b>Total Expenses</b>	<b>558,700</b>	<b>398,235</b>	<b>374,127</b>	<b>401,348</b>	<b>427,422</b>	<b>26,074</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$558,700</b>	<b>\$375,735</b>	<b>\$344,127</b>	<b>\$371,348</b>	<b>\$397,422</b>	<b>\$26,074</b>	<b>7%</b>
Allocated To Departments	(644,840)	(444,130)	(464,165)	(471,946)	(535,799)	(63,853)	(14%)
Allocated From Departments	254,703	213,295	175,570	154,757	186,795	32,037	21%
<b>Net Cost</b>	<b>\$168,562</b>	<b>\$144,900</b>	<b>\$55,532</b>	<b>\$54,160</b>	<b>\$48,418</b>	<b>(\$5,742)</b>	<b>(11%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
320 - COMMUNITY CENTER FACILITY

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$4,320	\$4,320	\$1,440	\$4,320	\$0	\$4,320	100%
Miscellaneous	3,084	3,043	4,588	3,200	3,200	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>7,404</u></b>	<b><u>7,363</u></b>	<b><u>6,028</u></b>	<b><u>7,520</u></b>	<b><u>3,200</u></b>	<b><u>4,320</u></b>	<b><u>57%</u></b>
<b>Expenses:</b>							
Materials and Supplies	29,474	42,629	38,742	44,300	44,300	0	0%
Utilities and Telephone	465,701	462,236	476,262	514,259	540,504	26,245	5%
Equipment Rental	114,523	120,280	124,393	115,000	115,000	0	0%
Outside Services	50,585	53,598	55,484	55,120	55,120	0	0%
Repairs and Maintenance	247,156	222,847	211,974	289,707	289,185	(522)	0%
Other Operating Expense	6,083	7,922	3,247	8,230	780	(7,450)	(91%)
Property and Sales Tax	28	28	28	28	0	(28)	(100%)
<b>Total Expenses</b>	<b><u>913,550</u></b>	<b><u>909,539</u></b>	<b><u>910,130</u></b>	<b><u>1,026,644</u></b>	<b><u>1,044,889</u></b>	<b><u>18,245</u></b>	<b><u>2%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$906,146</u></b>	<b><u>\$902,176</u></b>	<b><u>\$904,102</u></b>	<b><u>\$1,019,124</u></b>	<b><u>\$1,041,689</u></b>	<b><u>\$22,565</u></b>	<b><u>2%</u></b>
<b>Net Cost</b>	<b><u>\$906,146</u></b>	<b><u>\$902,176</u></b>	<b><u>\$904,102</u></b>	<b><u>\$1,019,124</u></b>	<b><u>\$1,041,689</u></b>	<b><u>\$22,565</u></b>	<b><u>2%</u></b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
935 - JANITORIAL

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$202	\$60	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>202</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	661,903	629,337	728,018	665,327	678,994	13,666	2%
Expenses Related to Employee Compensation	403,239	379,193	424,027	420,307	442,971	22,664	5%
Materials and Supplies	46,488	37,230	29,855	43,500	43,300	(200)	0%
Cost of Goods Sold	44	94	40	0	0	0	0%
Equipment Rental	3,541	2,859	0	0	0	0	0%
Outside Services	0	1,533	2,338	0	0	0	0%
Repairs and Maintenance	415	81	0	0	0	0	0%
Other Operating Expense	10,078	8,674	9,283	11,000	11,000	0	0%
<b>Total Expenses</b>	<b>1,125,707</b>	<b>1,059,001</b>	<b>1,193,561</b>	<b>1,140,134</b>	<b>1,176,264</b>	<b>36,130</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,125,506</b>	<b>\$1,058,941</b>	<b>\$1,193,561</b>	<b>\$1,140,134</b>	<b>\$1,176,264</b>	<b>\$36,130</b>	<b>3%</b>
Allocated From Departments	170,617	125,760	208,515	182,499	171,211	(11,288)	(6%)
<b>Net Cost</b>	<b>\$1,296,123</b>	<b>\$1,184,701</b>	<b>\$1,402,076</b>	<b>\$1,322,634</b>	<b>\$1,347,475</b>	<b>\$24,842</b>	<b>2%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
936 - STREETS & SIDEWALKS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$6,299	\$1,547	\$121	\$8,513	\$8,607	(\$94)	(1%)
Miscellaneous	563	1,192	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>6,863</b>	<b>2,738</b>	<b>121</b>	<b>8,513</b>	<b>8,607</b>	<b>(94)</b>	<b>(1%)</b>
<b>Expenses:</b>							
Employee Compensation	792,524	795,907	714,157	807,106	857,298	50,192	6%
Expenses Related to Employee Compensation	398,092	378,675	369,013	404,666	449,558	44,891	11%
Materials and Supplies	254,365	193,606	138,448	260,350	229,750	(30,600)	(12%)
Cost of Goods Sold	27	663	(7)	500	500	0	0%
Equipment Rental	333	0	0	0	0	0	0%
Outside Services	66,999	37,271	244,789	369,548	171,550	(197,998)	(54%)
Repairs and Maintenance	596	103	174	2,500	2,500	0	0%
Other Operating Expense	9,973	11,369	11,425	13,000	13,500	500	4%
Property and Sales Tax	73	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,522,981</b>	<b>1,417,593</b>	<b>1,477,999</b>	<b>1,857,670</b>	<b>1,724,655</b>	<b>(133,015)</b>	<b>(7%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,516,119</b>	<b>\$1,414,855</b>	<b>\$1,477,878</b>	<b>\$1,849,157</b>	<b>\$1,716,048</b>	<b>(\$133,109)</b>	<b>(7%)</b>
Allocated From Departments	117,365	109,205	189,384	230,920	247,862	16,942	7%
<b>Net Cost</b>	<b>\$1,633,484</b>	<b>\$1,524,059</b>	<b>\$1,667,262</b>	<b>\$2,080,077</b>	<b>\$1,963,911</b>	<b>(\$116,167)</b>	<b>(6%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
940 - SERVICE CENTER FAC

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$0	\$0	\$0	\$8,000	\$24,000	(\$16,000)	(200%)
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>24,000</b>	<b>(16,000)</b>	<b>(200%)</b>
<b>Expenses:</b>							
Materials and Supplies	402	1,975	979	0	0	0	0%
Utilities and Telephone	206,773	219,711	224,639	226,033	224,498	(1,535)	(1%)
Equipment Rental	825	984	900	1,000	1,000	0	0%
Outside Services	2,499	435	440	500	600	100	20%
Property and Sales Tax	51	51	51	51	51	0	0%
<b>Total Expenses</b>	<b>210,550</b>	<b>223,155</b>	<b>227,010</b>	<b>227,584</b>	<b>226,149</b>	<b>(1,435)</b>	<b>(1%)</b>
<b>Net Cost (before allocations)</b>	<b>\$210,550</b>	<b>\$223,155</b>	<b>\$227,010</b>	<b>\$219,584</b>	<b>\$202,149</b>	<b>(\$17,435)</b>	<b>(8%)</b>
Allocated To Departments	(2,818)	(4,613)	(3,219)	(2,521)	(2,533)	(13)	0%
<b>Net Cost</b>	<b>\$207,731</b>	<b>\$218,542</b>	<b>\$223,790</b>	<b>\$217,063</b>	<b>\$199,616</b>	<b>(\$17,448)</b>	<b>(8%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
945 - GRF JANITORIAL SVCS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$73	\$37	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>73</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	724,862	634,903	488,670	638,655	648,894	10,238	2%
Expenses Related to Employee Compensation	437,293	389,705	349,704	397,511	418,919	21,408	5%
Materials and Supplies	133,457	145,849	80,605	130,000	130,000	0	0%
Cost of Goods Sold	328	488	125	0	0	0	0%
Outside Services	4,227	72,781	44,152	200,000	200,000	0	0%
Repairs and Maintenance	17,887	16,399	16,297	1,000	17,300	16,300	1630%
Other Operating Expense	10,705	10,812	9,644	11,000	11,000	0	0%
<b>Total Expenses</b>	<b>1,328,759</b>	<b>1,270,937</b>	<b>989,197</b>	<b>1,378,166</b>	<b>1,426,112</b>	<b>47,946</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,328,686</b>	<b>\$1,270,900</b>	<b>\$989,197</b>	<b>\$1,378,166</b>	<b>\$1,426,112</b>	<b>\$47,946</b>	<b>3%</b>
Allocated From Departments	145,792	102,675	105,417	153,294	164,306	11,012	7%
<b>Net Cost</b>	<b>\$1,474,478</b>	<b>\$1,373,576</b>	<b>\$1,094,614</b>	<b>\$1,531,460</b>	<b>\$1,590,418</b>	<b>\$58,959</b>	<b>4%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
960 - FLEET MAINTENANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$0	\$41,529	\$86,160	\$146,250	\$134,000	\$12,250	8%
Miscellaneous	148	4,862	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>148</b>	<b>46,391</b>	<b>86,160</b>	<b>146,250</b>	<b>134,000</b>	<b>12,250</b>	<b>8%</b>
<b>Expenses:</b>							
Employee Compensation	709,345	687,500	637,989	718,251	712,373	(5,878)	(1%)
Expenses Related to Employee Compensation	311,591	293,703	283,508	302,417	316,593	14,177	5%
Materials and Supplies	266,723	227,606	176,346	281,501	244,500	(37,001)	(13%)
Cost of Goods Sold	28	40,749	86,161	146,250	134,000	(12,250)	(8%)
Fuel and Oil	510,572	511,509	370,940	536,250	544,500	8,250	2%
Equipment Rental	19,454	5,396	1,622	7,500	7,500	0	0%
Outside Services	220,661	180,387	117,157	203,000	238,000	35,000	17%
Repairs and Maintenance	11,997	12,555	23,572	12,000	12,000	0	0%
Other Operating Expense	32,956	19,053	26,538	143,000	133,000	(10,000)	(7%)
Property and Sales Tax	73,099	101,923	104,489	0	0	0	0%
<b>Total Expenses</b>	<b>2,156,423</b>	<b>2,080,381</b>	<b>1,828,322</b>	<b>2,350,169</b>	<b>2,342,467</b>	<b>(7,702)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,156,275</b>	<b>\$2,033,991</b>	<b>\$1,742,162</b>	<b>\$2,203,919</b>	<b>\$2,208,467</b>	<b>\$4,548</b>	<b>0%</b>
Allocated To Departments	(2,112,140)	(1,954,928)	(1,585,951)	(2,070,398)	(2,075,836)	(5,438)	0%
Allocated From Departments	0	0	0	0	61,234	61,234	0%
<b>Net Cost</b>	<b>\$44,136</b>	<b>\$79,062</b>	<b>\$156,211</b>	<b>\$133,521</b>	<b>\$193,865</b>	<b>\$60,344</b>	<b>45%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
970 - TRANSPORTATION

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$0	\$100	\$70	\$0	\$0	\$0	0%
Miscellaneous	(304)	3,150	24,800	0	69,800	(69,800)	0%
<b>Total Non-Assessment Revenue</b>	<b>(304)</b>	<b>3,250</b>	<b>24,870</b>	<b>0</b>	<b>69,800</b>	<b>(69,800)</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	1,045,479	988,154	701,118	820,215	806,749	(13,466)	(2%)
Expenses Related to Employee Compensation	270,420	229,115	193,029	253,690	265,024	11,333	4%
Materials and Supplies	10,336	8,221	10,769	7,100	8,100	1,000	14%
Equipment Rental	0	0	0	1,000	0	(1,000)	(100%)
Outside Services	41,266	17,876	28,680	113,820	113,820	0	0%
Repairs and Maintenance	0	0	0	2,000	2,000	0	0%
Other Operating Expense	20,407	10,453	7,825	20,900	20,900	0	0%
Property and Sales Tax	0	0	22	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	141,295	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,529,202</b>	<b>1,253,819</b>	<b>941,442</b>	<b>1,218,725</b>	<b>1,216,592</b>	<b>(2,133)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,529,506</b>	<b>\$1,250,568</b>	<b>\$916,572</b>	<b>\$1,218,725</b>	<b>\$1,146,792</b>	<b>(\$71,933)</b>	<b>(6%)</b>
Allocated From Departments	1,090,487	919,754	567,700	565,990	571,631	5,641	1%
<b>Net Cost</b>	<b>\$2,619,993</b>	<b>\$2,170,322</b>	<b>\$1,484,272</b>	<b>\$1,784,715</b>	<b>\$1,718,424</b>	<b>(\$66,292)</b>	<b>(4%)</b>



## DEPARTMENT OF FINANCIAL SERVICES

Interim Department Head: Jose Campos

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Laguna Woods Village®

Provide administration, accounting, budget and financial planning, purchasing, mail and copy services, and warehouse functions for all entities. Coordinate and manage banking relationships, investments, audits, tax preparation and collection services. Provide compensation research and guidelines for VMS.

### **Administration**

Coordinate and direct department activities. Negotiate and administer banking relationships, including treasury, investment and lending requirements. Liaise with the boards of directors by staffing finance committees and related subcommittees. Disseminate financial information, including financial statements and business plans, in a timely and meaningful manner. Coordinate audits and reviews including financial, operational and internal controls.

### **Accounting**

Provide accounting services for corporations, operating departments and trust. Prepare financial statements and maintain general ledgers. Prepare data for accounts payable and biweekly 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 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 increased complex delinquency activity. Provide accounting books and records information to Laguna Woods Village members upon request. Account for acquisition and sale of mutual-owned units; coordinate unit sales.

### **Budget and Financial Planning**

Provide business planning, budgeting, analytical and control services for 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 financial analyses as required. Support delinquency and collection activities.

### **Purchasing**

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

### **Mail and Copy Services**

Deliver 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 and shredding.

**Warehouse**

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



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF FINANCIAL SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$25,495	\$27,182	\$21,834	\$21,000	\$21,000	\$0	0%
Miscellaneous	344,884	237,387	197,277	273,800	253,000	20,800	8%
<b>Total Non-Assessment Revenue</b>	<b>370,379</b>	<b>264,569</b>	<b>219,111</b>	<b>294,800</b>	<b>274,000</b>	<b>20,800</b>	<b>7%</b>
<b>Expenses:</b>							
Employee Compensation	2,026,669	2,095,014	2,188,892	2,271,074	2,330,296	59,223	3%
Expenses Related to Employee Compensation	526,696	520,643	532,240	544,691	576,197	31,506	6%
Materials and Supplies	75,384	141,757	119,080	87,750	107,750	20,000	23%
Cost of Goods Sold	154	11,988	336	10,000	1,100	(8,900)	(89%)
Fuel and Oil	0	100	0	0	0	0	0%
Legal Fees	1,470	725	250	0	0	0	0%
Professional Fees	269,883	321,932	335,399	335,000	352,350	17,350	5%
Equipment Rental	13,337	13,086	12,923	13,600	13,200	(400)	(3%)
Outside Services	118,427	185,602	174,197	172,000	204,000	32,000	19%
Repairs and Maintenance	20,164	23,025	9,222	21,600	15,000	(6,600)	(31%)
Other Operating Expense	138,954	120,448	116,632	131,805	135,050	3,245	2%
Income Taxes	(393,655)	98,792	609,154	2,000	1,000	(1,000)	(50%)
Property and Sales Tax	1,387	465	5,265	500	3,900	3,400	680%
(Gain)/Loss on Sale or Trade Investments	(8,854)	(578)	(63,247)	(25,000)	(25,000)	0	0%
<b>Total Expenses</b>	<b>2,790,016</b>	<b>3,533,000</b>	<b>4,040,344</b>	<b>3,565,020</b>	<b>3,714,844</b>	<b>149,824</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,419,637</b>	<b>\$3,268,430</b>	<b>\$3,821,233</b>	<b>\$3,270,220</b>	<b>\$3,440,844</b>	<b>\$170,624</b>	<b>5%</b>
Allocated To Departments	(111,992)	(108,585)	(113,415)	(111,371)	(112,999)	(1,629)	(1%)
Allocated From Departments	33,855	29,716	114,936	123,239	135,867	12,628	10%
<b>Net Cost</b>	<b>\$2,341,500</b>	<b>\$3,189,561</b>	<b>\$3,822,754</b>	<b>\$3,282,088</b>	<b>\$3,463,711</b>	<b>\$181,623</b>	<b>6%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
300 - FINANCIAL SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$270,599	\$160,991	\$176,195	\$193,800	\$178,000	\$15,800	8%
<b>Total Non-Assessment Revenue</b>	<b>270,599</b>	<b>160,991</b>	<b>176,195</b>	<b>193,800</b>	<b>178,000</b>	<b>15,800</b>	<b>8%</b>
<b>Expenses:</b>							
Employee Compensation	1,397,046	1,450,393	1,552,668	1,597,749	1,656,510	58,761	4%
Expenses Related to Employee Compensation	324,338	337,010	364,436	349,302	371,424	22,122	6%
Materials and Supplies	31,709	18,936	26,831	22,100	26,000	3,900	18%
Legal Fees	1,470	725	250	0	0	0	0%
Professional Fees	269,883	321,932	335,399	335,000	352,350	17,350	5%
Outside Services	72,934	110,692	147,026	112,000	144,000	32,000	29%
Repairs and Maintenance	147	118	0	0	0	0	0%
Other Operating Expense	19,821	7,353	3,209	8,300	11,400	3,100	37%
Property and Sales Tax	687	41	4,549	0	3,000	3,000	0%
(Gain)/Loss on Sale or Trade Investments	(8,855)	(574)	(63,247)	0	0	0	0%
<b>Total Expenses</b>	<b>2,109,180</b>	<b>2,246,626</b>	<b>2,371,121</b>	<b>2,424,451</b>	<b>2,564,684</b>	<b>140,233</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,838,581</b>	<b>\$2,085,636</b>	<b>\$2,194,926</b>	<b>\$2,230,651</b>	<b>\$2,386,684</b>	<b>\$156,033</b>	<b>7%</b>
Allocated From Departments	33,855	29,716	104,981	104,158	117,537	13,379	13%
<b>Net Cost</b>	<b>\$1,872,436</b>	<b>\$2,115,352</b>	<b>\$2,299,907</b>	<b>\$2,334,809</b>	<b>\$2,504,221</b>	<b>\$169,412</b>	<b>7%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
241 - MAIL AND COPY SERVICE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$74,276	\$76,396	\$21,082	\$80,000	\$75,000	\$5,000	6%
<b>Total Non-Assessment Revenue</b>	<b>74,276</b>	<b>76,396</b>	<b>21,082</b>	<b>80,000</b>	<b>75,000</b>	<b>5,000</b>	<b>6%</b>
<b>Expenses:</b>							
Employee Compensation	138,655	135,599	140,426	142,991	145,247	2,256	2%
Expenses Related to Employee Compensation	41,359	34,384	30,401	41,155	43,697	2,543	6%
Materials and Supplies	21,890	31,175	46,157	30,150	35,150	5,000	17%
Cost of Goods Sold	0	(696)	0	0	0	0	0%
Equipment Rental	13,337	13,086	12,923	13,600	13,200	(400)	(3%)
Outside Services	58,759	74,910	27,171	60,000	60,000	0	0%
Repairs and Maintenance	20,017	22,907	7,052	21,500	10,000	(11,500)	(53%)
Other Operating Expense	116,442	108,661	111,774	120,300	120,300	0	0%
Property and Sales Tax	325	0	374	0	400	400	0%
<b>Total Expenses</b>	<b>410,785</b>	<b>420,026</b>	<b>376,277</b>	<b>429,696</b>	<b>427,995</b>	<b>(1,701)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$336,509</b>	<b>\$343,629</b>	<b>\$355,195</b>	<b>\$349,696</b>	<b>\$352,995</b>	<b>\$3,299</b>	<b>1%</b>
Allocated To Departments	(17,234)	(17,054)	(16,733)	(17,618)	(17,480)	138	1%
Allocated From Departments	0	0	6,180	13,976	12,849	(1,127)	(8%)
<b>Net Cost</b>	<b>\$319,275</b>	<b>\$326,575</b>	<b>\$344,643</b>	<b>\$346,055</b>	<b>\$348,364</b>	<b>\$2,309</b>	<b>1%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
311 - WAREHOUSE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$25,495	\$27,182	\$21,834	\$21,000	\$21,000	\$0	0%
Miscellaneous	9	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>25,505</b>	<b>27,182</b>	<b>21,834</b>	<b>21,000</b>	<b>21,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	155,658	161,416	164,442	164,409	165,471	1,062	1%
Expenses Related to Employee Compensation	71,125	67,272	71,569	69,973	73,327	3,354	5%
Materials and Supplies	16,580	83,230	43,985	28,500	40,600	12,100	42%
Cost of Goods Sold	154	12,683	336	10,000	1,100	(8,900)	(89%)
Outside Services	(13,367)	0	0	0	0	0	0%
Repairs and Maintenance	0	0	2,170	100	5,000	4,900	4900%
Other Operating Expense	2,154	1,728	1,649	2,155	2,300	145	7%
Property and Sales Tax	375	424	342	500	500	0	0%
(Gain)/Loss on Sale or Trade Investments	1	(4)	0	(25,000)	(25,000)	0	0%
<b>Total Expenses</b>	<b>232,681</b>	<b>326,749</b>	<b>284,493</b>	<b>250,637</b>	<b>263,298</b>	<b>12,661</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$207,176</b>	<b>\$299,567</b>	<b>\$262,659</b>	<b>\$229,637</b>	<b>\$242,298</b>	<b>\$12,661</b>	<b>6%</b>
Allocated To Departments	(94,759)	(91,531)	(96,682)	(93,753)	(95,519)	(1,766)	(2%)
Allocated From Departments	0	0	3,775	5,104	5,481	377	7%
<b>Net Cost</b>	<b>\$112,417</b>	<b>\$208,036</b>	<b>\$169,752</b>	<b>\$140,988</b>	<b>\$152,259</b>	<b>\$11,272</b>	<b>8%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
370 - PURCHASING

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$335,310	\$347,606	\$331,357	\$365,925	\$363,068	(\$2,857)	(1%)
Expenses Related to Employee Compensation	89,873	81,977	65,835	84,262	87,749	3,487	4%
Materials and Supplies	5,205	8,418	2,107	7,000	6,000	(1,000)	(14%)
Outside Services	100	0	0	0	0	0	0%
Other Operating Expense	538	0	0	1,050	1,050	0	0%
<b>Total Expenses</b>	<b><u>431,026</u></b>	<b><u>438,001</u></b>	<b><u>399,299</u></b>	<b><u>458,236</u></b>	<b><u>457,867</u></b>	<b><u>(369)</u></b>	<b><u>0%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>431,026</u></b>	 <b><u>438,001</u></b>	 <b><u>399,299</u></b>	 <b><u>458,236</u></b>	 <b><u>457,867</u></b>	 <b><u>(369)</u></b>	 <b><u>0%</u></b>
  <b>Net Cost</b>	  <b><u>431,026</u></b>	  <b><u>438,001</u></b>	  <b><u>399,299</u></b>	  <b><u>458,236</u></b>	  <b><u>457,867</u></b>	  <b><u>(369)</u></b>	  <b><u>0%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
380 - TAXES

	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Fuel and Oil	\$0	\$100	\$0	\$0	\$0	\$0	0%
Other Operating Expense	0	2,705	0	0	0	0	0%
Income Taxes	(393,655)	98,792	609,154	2,000	1,000	(1,000)	(50%)
<b>Total Expenses</b>	<u><b>(393,655)</b></u>	<u><b>101,598</b></u>	<u><b>609,154</b></u>	<u><b>2,000</b></u>	<u><b>1,000</b></u>	<u><b>(1,000)</b></u>	<u><b>(50%)</b></u>
 <b>Net Cost (before allocations)</b>	 <u><b>(\$393,655)</b></u>	 <u><b>\$101,598</b></u>	 <u><b>\$609,154</b></u>	 <u><b>\$2,000</b></u>	 <u><b>\$1,000</b></u>	 <u><b>(\$1,000)</b></u>	 <u><b>(50%)</b></u>
  <b>Net Cost</b>	  <u><u><b>(\$393,655)</b></u></u>	  <u><u><b>\$101,598</b></u></u>	  <u><u><b>\$609,154</b></u></u>	  <u><u><b>\$2,000</b></u></u>	  <u><u><b>\$1,000</b></u></u>	  <u><u><b>(\$1,000)</b></u></u>	  <u><u><b>(50%)</b></u></u>

## DEPARTMENT OF SECURITY SERVICES

Department Head: Carlos Rojas



Provide oversight of all security operations, including gate monitoring, field supervision, routine motor patrol, traffic control and security dispatch center. Assist local law enforcement agencies and maintain relations with OC Sheriff, OC Fire Authority and other outside agencies as necessary to achieve compliance within the community. Provide social services, including individual and family counseling, caregiver facilitation, bereavement and support groups, and referrals to community programs, agencies and services.

### **Security Services**

Monitor access at Gates 1 - 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 24-hour security operations for Laguna Woods Village via field supervision, routine motor patrol, routine foot patrol operations and a security dispatch center. Respond to and document alleged violations or the mutuals rules and regulations. Respond to and assist local law enforcement agencies with traffic accident and suspected criminal activity investigations within the community.

Maintain a traffic control program with notices of violations issued for moving and parking violations in adherence to community regulations. Lease with the boards of directors by staffing traffic committees, security and community access committees and the Disaster Preparedness Task Force via agenda, meeting reports and scheduling administration. Collect coins from all common-area laundry rooms.

### **Compliance**

Liaise with the boards of directors by staffing the governing documents committee for the mutuals. Provide support to housing mutual boards and the Golden Rain Foundation in matters pertaining to member discipline. Administer 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 boards' directives regarding member discipline, including, but not limited to, imposing fines based on the monetary fee schedule, suspending member privileges and/or taking legal action. Administer the community's inspection program to ensure compliance of all mutual rules and regulations. 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 Laguna Woods Village.

### **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.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF SECURITY SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$295	\$548	\$916	\$0	\$0	\$0	0%
Miscellaneous	373,274	298,116	197,785	283,500	282,100	1,400	0%
<b>Total Non-Assessment Revenue</b>	<b>373,569</b>	<b>298,664</b>	<b>198,701</b>	<b>283,500</b>	<b>282,100</b>	<b>1,400</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	4,307,038	4,472,975	4,531,611	4,936,549	5,066,728	130,179	3%
Expenses Related to Employee Compensation	997,325	970,300	1,036,198	1,201,907	1,278,940	77,034	6%
Materials and Supplies	85,171	78,888	66,523	69,300	67,685	(1,615)	(2%)
Cost of Goods Sold	10,712	14,106	108	15,000	10,000	(5,000)	(33%)
Utilities and Telephone	48,262	53,143	57,563	56,386	58,435	2,049	4%
Legal Fees	(175)	0	0	0	0	0	0%
Professional Fees	0	6,300	0	10,000	10,000	0	0%
Outside Services	76,604	61,173	65,161	5,000	11,236	6,236	125%
Repairs and Maintenance	26,849	13,953	22,893	27,200	8,600	(18,600)	(68%)
Other Operating Expense	54,122	50,076	43,592	59,404	60,394	990	2%
Property and Sales Tax	379	379	379	380	380	0	0%
Insurance	0	0	35	0	300	300	0%
<b>Total Expenses</b>	<b>5,606,287</b>	<b>5,721,292</b>	<b>5,824,064</b>	<b>6,381,125</b>	<b>6,572,698</b>	<b>191,573</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,232,718</b>	<b>\$5,422,629</b>	<b>\$5,625,363</b>	<b>\$6,097,625</b>	<b>\$6,290,598</b>	<b>\$192,973</b>	<b>3%</b>
Allocated From Departments	487,905	434,240	582,088	561,687	648,801	87,114	16%
<b>Net Cost</b>	<b>\$5,720,624</b>	<b>\$5,856,869</b>	<b>\$6,207,451</b>	<b>\$6,659,312</b>	<b>\$6,939,399</b>	<b>\$280,086</b>	<b>4%</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
400 - SECURITY SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$295	\$548	\$916	\$0	\$0	\$0	0%
Miscellaneous	373,274	298,116	197,785	223,500	222,100	1,400	1%
<b>Total Non-Assessment Revenue</b>	<b>373,569</b>	<b>298,664</b>	<b>198,701</b>	<b>223,500</b>	<b>222,100</b>	<b>1,400</b>	<b>1%</b>
<b>Expenses:</b>							
Employee Compensation	4,236,296	4,173,018	4,184,206	4,198,788	4,255,392	56,604	1%
Expenses Related to Employee Compensation	978,154	904,615	982,651	1,028,200	1,072,426	44,227	4%
Materials and Supplies	81,842	74,314	62,943	58,915	57,200	(1,715)	(3%)
Cost of Goods Sold	10,712	14,106	108	15,000	10,000	(5,000)	(33%)
Utilities and Telephone	48,262	53,143	57,563	56,386	58,435	2,049	4%
Legal Fees	(175)	0	0	0	0	0	0%
Professional Fees	0	6,300	0	10,000	10,000	0	0%
Outside Services	76,604	61,173	65,161	5,000	11,236	6,236	125%
Repairs and Maintenance	26,849	13,953	22,893	27,200	8,600	(18,600)	(68%)
Other Operating Expense	50,058	47,969	43,114	47,350	48,264	914	2%
Property and Sales Tax	379	379	379	380	380	0	0%
<b>Total Expenses</b>	<b>5,508,980</b>	<b>5,348,971</b>	<b>5,419,019</b>	<b>5,447,219</b>	<b>5,531,933</b>	<b>84,715</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,135,412</b>	<b>\$5,050,307</b>	<b>\$5,220,318</b>	<b>\$5,223,719</b>	<b>\$5,309,833</b>	<b>\$86,115</b>	<b>2%</b>
Allocated From Departments	487,905	434,240	582,088	561,687	648,801	87,114	16%
<b>Net Cost</b>	<b>\$5,623,317</b>	<b>\$5,484,548</b>	<b>\$5,802,406</b>	<b>\$5,785,406</b>	<b>\$5,958,634</b>	<b>\$173,228</b>	<b>3%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
210 - COMPLIANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$0	\$0	\$60,000	\$60,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	(4,852)	0	0	389,773	457,391	67,617	17%
Expenses Related to Employee Compensation	0	0	0	91,584	119,870	28,286	31%
Materials and Supplies	0	0	0	2,000	2,000	0	0%
Other Operating Expense	0	0	0	4,500	4,500	0	0%
<b>Total Expenses</b>	<b>(4,852)</b>	<b>0</b>	<b>0</b>	<b>487,857</b>	<b>583,761</b>	<b>95,904</b>	<b>20%</b>
<b>Net Cost (before allocations)</b>	<b>(4,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$427,857</b>	<b>\$523,761</b>	<b>\$95,904</b>	<b>22%</b>
<b>Net Cost</b>	<b>(4,852)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$427,857</b>	<b>\$523,761</b>	<b>\$95,904</b>	<b>22%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
220 - SOCIAL SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$75,594	\$299,957	\$347,405	\$347,988	\$353,945	\$5,957	2%
Expenses Related to Employee Compensation	19,171	65,684	53,548	82,123	86,644	4,521	6%
Materials and Supplies	3,329	4,573	3,580	8,385	8,485	100	1%
Other Operating Expense	4,064	2,107	477	7,554	7,630	76	1%
Insurance	0	0	35	0	300	300	0%
<b>Total Expenses</b>	<b><u>102,158</u></b>	<b><u>372,321</u></b>	<b><u>405,045</u></b>	<b><u>446,050</u></b>	<b><u>457,004</u></b>	<b><u>10,954</u></b>	<b><u>2%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$102,158</u></b>	 <b><u>\$372,321</u></b>	 <b><u>\$405,045</u></b>	 <b><u>\$446,050</u></b>	 <b><u>\$457,004</u></b>	 <b><u>\$10,954</u></b>	 <b><u>2%</u></b>
  <b>Net Cost</b>	  <b><u>\$102,158</u></b>	  <b><u>\$372,321</u></b>	  <b><u>\$405,045</u></b>	  <b><u>\$446,050</u></b>	  <b><u>\$457,004</u></b>	  <b><u>\$10,954</u></b>	  <b><u>2%</u></b>



## DEPARTMENT OF LANDSCAPE SERVICES

Department Head: Kurt Wiemann

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Provide the following major functions pertaining to community landscaping.

### **Landscape Administration**

Manage, organize, plan and coordinate 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.

### **Improvement/Restoration**

Replace aging, dead plantings and relandscape difficult to maintain and irrigate areas.

### **Nursery, Composting**

Support landscape maintenance operations, including purchasing and producing annual color, trees and plantings. Produce valuable compost used throughout the community for a variety of applications such as shrub-bed mulch and soil amendment.

### **GRF and Grounds Maintenance**

Perform routine landscape and maintenance of GRF and housing mutual grounds, including mowing, edging, pruning, fertilizing, planting, aerating, trimming, weeding, lawn renovation, mulch application, horse trail maintenance and relandscaping.

### **Irrigation**

Schedule, install, inspect, maintain and repair all irrigation system components. Program the centralized irrigation system.

### **Small Equipment Repair**

Purchase, schedule, inspect and repair air-cooled landscape maintenance equipment.

### **Pest Control**

Inspect, diagnose and identify turf, tree and ornamental pests and diseases. Schedule and apply herbicide, insecticide, miticide, bactericide and growth retardants. Set traps and bait for rodents and other horticultural pests. Respond to reports of bee incidents, eliminate swarms and remove hives.

### **Tree Maintenance**

Perform tree inspection, diagnosis, structural and maintenance pruning, and removal. Grind and remove stumps. Maintain tree inventory database using ArborPro.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF LANDSCAPE SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$3,789	\$0	\$0	\$0	\$0	\$0	0%
Rentals	0	65	0	0	0	0	0%
Fees and Charges for Services to Residents	113,142	19,482	7,045	46,092	47,048	(956)	(2%)
Miscellaneous	357	237	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>117,288</b>	<b>19,784</b>	<b>7,045</b>	<b>46,092</b>	<b>47,048</b>	<b>(956)</b>	<b>(2%)</b>
<b>Expenses:</b>							
Employee Compensation	6,248,667	6,321,195	6,155,168	6,738,229	6,905,618	167,389	2%
Expenses Related to Employee Compensation	3,296,554	3,184,196	3,096,631	3,510,080	3,714,297	204,217	6%
Materials and Supplies	544,833	549,076	588,238	764,444	719,343	(45,101)	(6%)
Cost of Goods Sold	9	11	4	15	15	0	0%
Utilities and Telephone	36,276	28,230	10,950	9,330	9,560	230	2%
Professional Fees	0	23,991	7,419	30,000	30,001	1	0%
Outside Services	298,456	1,076,399	2,473,680	1,940,301	1,998,214	57,913	3%
Repairs and Maintenance	4,802	3,849	2,051	5,150	5,151	1	0%
Other Operating Expense	82,425	90,078	68,361	108,629	117,295	8,666	8%
Property and Sales Tax	230	230	912	230	830	600	261%
Insurance	0	0	0	0	(1)	(1)	0%
Mutual General Operating	(123,357)	(41,119)	0	0	0	0	0%
<b>Total Expenses</b>	<b>10,388,895</b>	<b>11,236,136</b>	<b>12,403,416</b>	<b>13,106,409</b>	<b>13,500,324</b>	<b>393,915</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$10,271,607</b>	<b>\$11,216,351</b>	<b>\$12,396,370</b>	<b>\$13,060,317</b>	<b>\$13,453,276</b>	<b>\$392,959</b>	<b>3%</b>
Allocated To Departments	(587,978)	(947,439)	(892,137)	(723,388)	(751,155)	(27,767)	(4%)
Allocated From Departments	1,559,073	1,821,333	1,587,772	1,690,096	1,686,439	(3,657)	0%
<b>Net Cost</b>	<b>\$11,242,702</b>	<b>\$12,090,246</b>	<b>\$13,092,006</b>	<b>\$14,027,026</b>	<b>\$14,388,560</b>	<b>\$361,534</b>	<b>3%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
500 - LANDSCAPE ADMIN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$449,852	\$740,912	\$799,603	\$853,895	\$859,102	\$5,207	1%
Expenses Related to Employee Compensation	111,878	182,162	197,253	244,201	254,079	9,877	4%
Materials and Supplies	12,498	6,028	22,298	16,500	16,500	0	0%
Professional Fees	0	12,526	7,400	25,000	25,001	1	0%
Outside Services	15,885	15,367	9,660	16,500	16,501	1	0%
Repairs and Maintenance	0	0	0	0	1	1	0%
Other Operating Expense	1,017	7,194	3,027	16,160	18,910	2,750	17%
Property and Sales Tax	230	230	230	230	230	0	0%
Insurance	0	0	0	0	(1)	(1)	0%
Mutual General Operating	(7,254)	(2,418)	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>584,105</u></b>	<b><u>962,001</u></b>	<b><u>1,039,470</u></b>	<b><u>1,172,486</u></b>	<b><u>1,190,322</u></b>	<b><u>17,836</u></b>	<b><u>2%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$584,105</u></b>	 <b><u>\$962,001</u></b>	 <b><u>\$1,039,470</u></b>	 <b><u>\$1,172,486</u></b>	 <b><u>\$1,190,322</u></b>	 <b><u>\$17,836</u></b>	 <b><u>2%</u></b>
 Allocated To Departments	 (587,978)	 (947,439)	 (892,137)	 (723,388)	 (751,155)	 (27,767)	 (4%)
Allocated From Departments	398,500	352,142	217,301	267,161	288,911	21,750	8%
 <b>Net Cost</b>	 <b><u>\$394,628</u></b>	 <b><u>\$366,705</u></b>	 <b><u>\$364,635</u></b>	 <b><u>\$716,259</u></b>	 <b><u>\$728,078</u></b>	 <b><u>\$11,819</u></b>	 <b><u>2%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
510 - IMPROVEMENT/RESTORATION

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$0	\$0	\$0	\$215,655	\$222,956	\$7,301	3%
Expenses Related to Employee Compensation	0	0	0	121,222	128,070	6,848	6%
Materials and Supplies	0	0	0	11,200	9,600	(1,600)	(14%)
Outside Services	0	0	0	2,000	367,300	365,300	18265%
Other Operating Expense	0	0	19	2,725	3,050	325	12%
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>352,802</b>	<b>730,976</b>	<b>378,174</b>	<b>107%</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19</b>	<b>\$352,802</b>	<b>\$730,976</b>	<b>\$378,174</b>	<b>107%</b>
Allocated From Departments	0	0	0	90,052	86,451	(3,601)	(4%)
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19</b>	<b>\$442,854</b>	<b>\$817,427</b>	<b>\$374,573</b>	<b>85%</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
511 - NURSERY/COMPOSTING

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$3,789	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	104	93	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>3,893</u></b>	<b><u>93</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	183,637	185,861	185,470	254,090	243,875	(10,215)	(4%)
Expenses Related to Employee Compensation	94,960	86,566	86,335	119,594	122,454	2,860	2%
Materials and Supplies	22,456	15,287	14,696	33,550	27,550	(6,000)	(18%)
Utilities and Telephone	0	0	0	2,500	2,500	0	0%
Outside Services	3,460	3,228	4,314	9,810	12,450	2,640	27%
Other Operating Expense	2,386	2,458	2,248	3,695	3,835	140	4%
Mutual General Operating	(13,447)	(4,482)	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>293,452</u></b>	<b><u>288,917</u></b>	<b><u>293,062</u></b>	<b><u>423,239</u></b>	<b><u>412,664</u></b>	<b><u>(10,575)</u></b>	<b><u>(2%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$289,559</u></b>	<b><u>\$288,825</u></b>	<b><u>\$293,062</u></b>	<b><u>\$423,239</u></b>	<b><u>\$412,664</u></b>	<b><u>(\$10,575)</u></b>	<b><u>(2%)</u></b>
Allocated From Departments	19,552	28,054	25,756	92,409	103,434	11,025	12%
<b>Net Cost</b>	<b><u>\$309,111</u></b>	<b><u>\$316,879</u></b>	<b><u>\$318,818</u></b>	<b><u>\$515,648</u></b>	<b><u>\$516,098</u></b>	<b><u>\$450</u></b>	<b><u>0%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
512 - COMPOSTING

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$47,980	\$55,089	\$71,894	\$0	\$0	\$0	0%
Expenses Related to Employee Compensation	25,390	24,369	27,878	0	0	0	0%
Materials and Supplies	633	0	1,314	0	0	0	0%
Utilities and Telephone	0	22,933	4,067	0	0	0	0%
Outside Services	33,546	4,943	4,531	0	0	0	0%
Other Operating Expense	566	1,145	554	0	0	0	0%
Mutual General Operating	(1,239)	(413)	0	0	0	0	0%
<b>Total Expenses</b>	<b>106,877</b>	<b>108,065</b>	<b>110,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>106,877</b>	<b>108,065</b>	<b>110,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Allocated From Departments	71,487	76,213	53,241	0	0	0	0%
<b>Net Cost</b>	<b>178,364</b>	<b>184,279</b>	<b>163,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
520 - GRF GROUNDS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$0	\$65	\$0	\$0	\$0	\$0	0%
Miscellaneous	0	12	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	290,374	259,393	282,278	299,687	305,574	5,887	2%
Expenses Related to Employee Compensation	143,142	158,047	169,702	187,378	197,459	10,081	5%
Materials and Supplies	4,330	2,440	2,673	10,300	13,100	2,800	27%
Professional Fees	0	5,732	0	5,000	5,000	0	0%
Outside Services	11,473	19,020	23,730	63,383	70,000	6,617	10%
Other Operating Expense	0	3,569	4,142	3,800	4,500	700	18%
Property and Sales Tax	0	0	82	0	0	0	0%
<b>Total Expenses</b>	<b>449,318</b>	<b>448,201</b>	<b>482,608</b>	<b>569,548</b>	<b>595,633</b>	<b>26,084</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$449,318</b>	<b>\$448,124</b>	<b>\$482,608</b>	<b>\$569,548</b>	<b>\$595,633</b>	<b>\$26,084</b>	<b>5%</b>
Allocated From Departments	0	0	49,211	26,340	28,282	1,943	7%
<b>Net Cost</b>	<b>\$449,318</b>	<b>\$448,124</b>	<b>\$531,819</b>	<b>\$595,888</b>	<b>\$623,915</b>	<b>\$28,027</b>	<b>5%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
530 - GROUNDS MAINTENANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$13,778	\$2,824	\$0	\$14,466	\$14,735	(\$268)	(2%)
Miscellaneous	234	74	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>14,012</b>	<b>2,898</b>	<b>0</b>	<b>14,466</b>	<b>14,735</b>	<b>(268)</b>	<b>(2%)</b>
<b>Expenses:</b>							
Employee Compensation	2,976,698	2,833,087	2,745,952	3,107,391	3,164,826	57,434	2%
Expenses Related to Employee Compensation	1,862,813	1,728,473	1,681,301	1,935,510	2,037,554	102,044	5%
Materials and Supplies	113,259	126,607	105,159	194,732	137,500	(57,232)	(29%)
Professional Fees	0	5,732	19	0	0	0	0%
Outside Services	179,855	954,921	1,586,680	819,718	499,863	(319,855)	(39%)
Repairs and Maintenance	559	0	110	800	800	0	0%
Other Operating Expense	47,360	45,516	36,962	50,550	53,150	2,600	5%
Mutual General Operating	(78,717)	(26,239)	0	0	0	0	0%
<b>Total Expenses</b>	<b>5,101,826</b>	<b>5,668,096</b>	<b>6,156,182</b>	<b>6,108,701</b>	<b>5,893,693</b>	<b>(215,008)</b>	<b>(4%)</b>
<b>Net Cost (before allocations)</b>	<b>\$5,087,814</b>	<b>\$5,665,198</b>	<b>\$6,156,182</b>	<b>\$6,094,235</b>	<b>\$5,878,958</b>	<b>(\$215,277)</b>	<b>(4%)</b>
Allocated From Departments	631,116	812,473	726,432	655,623	602,431	(53,192)	(8%)
<b>Net Cost</b>	<b>\$5,718,930</b>	<b>\$6,477,670</b>	<b>\$6,882,614</b>	<b>\$6,749,858</b>	<b>\$6,481,390</b>	<b>(\$268,469)</b>	<b>(4%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
540 - IRRIGATION

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$84,957	\$11,572	\$2,641	\$18,273	\$19,328	(\$1,055)	(6%)
Miscellaneous	19	6	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>84,976</b>	<b>11,578</b>	<b>2,641</b>	<b>18,273</b>	<b>19,328</b>	<b>(1,055)</b>	<b>(6%)</b>
<b>Expenses:</b>							
Employee Compensation	962,605	939,631	1,028,051	983,374	1,020,893	37,518	4%
Expenses Related to Employee Compensation	447,349	417,007	453,209	448,441	472,300	23,859	5%
Materials and Supplies	244,586	223,264	261,037	282,742	287,543	4,801	2%
Cost of Goods Sold	9	11	4	15	15	0	0%
Utilities and Telephone	6,436	5,297	6,884	6,830	7,060	230	3%
Outside Services	14,820	71,013	(29,977)	17,000	17,000	0	0%
Repairs and Maintenance	2,771	3,849	1,941	4,000	4,000	0	0%
Other Operating Expense	12,003	10,279	10,297	13,950	13,950	0	0%
Mutual General Operating	(13,217)	(4,406)	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,677,362</b>	<b>1,665,945</b>	<b>1,731,446</b>	<b>1,756,352</b>	<b>1,822,760</b>	<b>66,408</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,592,387</b>	<b>\$1,654,367</b>	<b>\$1,728,805</b>	<b>\$1,738,079</b>	<b>\$1,803,432</b>	<b>\$65,353</b>	<b>4%</b>
Allocated From Departments	241,224	310,263	288,700	263,019	267,578	4,559	2%
<b>Net Cost</b>	<b>\$1,833,611</b>	<b>\$1,964,631</b>	<b>\$2,017,505</b>	<b>\$2,001,098</b>	<b>\$2,071,011</b>	<b>\$69,912</b>	<b>3%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
550 - SMALL EQUIPMENT REPAIR

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$0	\$35	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	198,057	192,451	204,307	205,486	208,459	2,974	1%
Expenses Related to Employee Compensation	97,886	94,786	97,716	101,559	106,716	5,157	5%
Materials and Supplies	94,111	93,983	89,733	118,520	108,600	(9,920)	(8%)
Outside Services	1,359	916	980	900	3,310	2,410	268%
Repairs and Maintenance	1,472	0	0	100	100	0	0%
Other Operating Expense	3,195	2,894	2,645	3,400	3,400	0	0%
Property and Sales Tax	0	0	600	0	600	600	0%
Mutual General Operating	(5,050)	(1,683)	0	0	0	0	0%
<b>Total Expenses</b>	<b>391,029</b>	<b>383,346</b>	<b>395,981</b>	<b>429,964</b>	<b>431,185</b>	<b>1,221</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$391,029</b>	<b>\$383,311</b>	<b>\$395,981</b>	<b>\$429,964</b>	<b>\$431,185</b>	<b>\$1,221</b>	<b>0%</b>
Allocated From Departments	27,653	39,753	32,959	39,033	40,063	1,029	3%
<b>Net Cost</b>	<b>\$418,682</b>	<b>\$423,065</b>	<b>\$428,940</b>	<b>\$468,997</b>	<b>\$471,248</b>	<b>\$2,250</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
560 - PEST CONTROL

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$280,544	\$294,758	\$304,849	\$300,370	\$357,028	\$56,659	19%
Expenses Related to Employee Compensation	127,256	123,908	133,771	133,428	166,689	33,261	25%
Materials and Supplies	44,073	66,815	82,941	88,200	108,400	20,200	23%
Outside Services	1,165	1,800	0	2,000	1,000	(1,000)	(50%)
Other Operating Expense	6,119	6,044	4,473	7,499	9,850	2,351	31%
Mutual General Operating	(4,433)	(1,478)	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>454,724</u></b>	<b><u>491,847</u></b>	<b><u>526,034</u></b>	<b><u>531,497</u></b>	<b><u>642,967</u></b>	<b><u>111,470</u></b>	<b><u>21%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$454,724</u></b>	 <b><u>\$491,847</u></b>	 <b><u>\$526,034</u></b>	 <b><u>\$531,497</u></b>	 <b><u>\$642,967</u></b>	 <b><u>\$111,470</u></b>	 <b><u>21%</u></b>
 Allocated From Departments	 41,092	 55,086	 52,624	 58,266	 59,469	 1,203	 2%
<b>Net Cost</b>	<b><u>\$495,816</u></b>	<b><u>\$546,934</u></b>	<b><u>\$578,658</u></b>	<b><u>\$589,762</u></b>	<b><u>\$702,436</u></b>	<b><u>\$112,674</u></b>	<b><u>19%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
570 - TREE MAINTENANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$14,407	\$5,086	\$4,404	\$13,352	\$12,985	\$367	3%
Miscellaneous	0	19	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>14,407</b>	<b>5,105</b>	<b>4,404</b>	<b>13,352</b>	<b>12,985</b>	<b>367</b>	<b>3%</b>
<b>Expenses:</b>							
Employee Compensation	858,921	820,013	532,764	518,281	522,905	4,624	1%
Expenses Related to Employee Compensation	385,880	368,878	249,467	218,748	228,978	10,231	5%
Materials and Supplies	8,889	14,652	8,387	8,700	10,550	1,850	21%
Utilities and Telephone	29,840	0	0	0	0	0	0%
Outside Services	36,893	5,193	873,763	1,008,990	1,010,790	1,800	0%
Repairs and Maintenance	0	0	0	250	250	0	0%
Other Operating Expense	9,780	10,981	3,993	6,850	6,650	(200)	(3%)
<b>Total Expenses</b>	<b>1,330,202</b>	<b>1,219,716</b>	<b>1,668,374</b>	<b>1,761,819</b>	<b>1,780,124</b>	<b>18,305</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,315,795</b>	<b>\$1,214,611</b>	<b>\$1,663,970</b>	<b>\$1,748,467</b>	<b>\$1,767,139</b>	<b>\$18,672</b>	<b>1%</b>
Allocated From Departments	128,448	147,348	141,549	198,194	209,820	11,626	6%
<b>Net Cost</b>	<b>\$1,444,244</b>	<b>\$1,361,960</b>	<b>\$1,805,519</b>	<b>\$1,946,661</b>	<b>\$1,976,959</b>	<b>\$30,298</b>	<b>2%</b>





## DEPARTMENT OF RECREATION SERVICES

Laguna Woods Village®

Department Head: Brian Gruner

Plan and execute comprehensive recreation programs and events for Laguna Woods Village residents. Ensure Village residents receive unparalleled opportunities to enjoy the utmost in active living by providing superior services and programs through excellence in customer service and innovation that will enhance the residents' quality of life.

The department manages the following facilities and activities:

Badminton courts (3)	Golf 27-hole course and maintenance
Basketball, half court	Golf par-3 9-hole course and maintenance
Billiard rooms (2)	Golf driving range
Bocce courts (3)	Golf pro shop
Bridge room	Mini gymnasium
Card rooms (3)	Hot pools (4)
Classes	Lawn bowling greens
Clubhouses (7)	Library
Computer rooms; PC classroom, PC Workshop and Mac Learning Center	Pickleball/Paddle ball courts (7)
	Performing Arts Center, 814 seats
Arts and crafts workshops: Art studio, lapidary, ceramics, jewelry, slip casting, photography, video, glass, metal shop, woodshop, sewing	Shuffleboard courts (6)
	Cycling classes
	Swimming pools with chair lifts (5)
	Table tennis
Dance programs	Tennis courts (10) and clubhouse
Saddleback College Emeritus programs	Village Greens clubhouse
Equestrian center	19 Restaurant & Lounge
Fitness centers (3)	Volleyball court
Garden centers (2)	Fitness studio
History Center	Indoor pickleball
Video lab and studio	Audio/Visual technical services
Bar services	Lifeguard services
Drop-in lounge	Archery

In addition, the Recreation Department coordinates more than 250 special events and activities to improve resident enjoyment of recreational facilities, including, but not limited to, concerts, movies, dinners, theater events, fee-based personal training, classes and lessons, sporting events and the Saddleback College Emeritus Institute program.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF RECREATION SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,467,191	\$1,351,798	\$1,241,594	\$1,515,000	\$1,602,000	(\$87,000)	(6%)
Golf Operations	289,809	231,543	273,504	252,450	356,190	(103,740)	(41%)
Merchandise Sales	278,792	248,212	150,749	246,110	290,926	(44,816)	(18%)
Clubhouse Rentals and Event Fees	645,854	719,158	122,684	593,442	640,006	(46,564)	(8%)
Rentals	98,659	98,894	111,448	109,560	111,400	(1,840)	(2%)
Miscellaneous	443,406	422,462	161,838	380,100	401,799	(21,699)	(6%)
<b>Total Non-Assessment Revenue</b>	<b><u>3,223,710</u></b>	<b><u>3,072,065</u></b>	<b><u>2,061,817</u></b>	<b><u>3,096,662</u></b>	<b><u>3,402,321</u></b>	<b><u>(305,659)</u></b>	<b><u>(10%)</u></b>
<b>Expenses:</b>							
Employee Compensation	3,697,642	3,806,864	3,158,500	3,893,544	4,024,334	130,790	3%
Expenses Related to Employee Compensation	1,299,484	1,197,472	1,124,782	1,272,583	1,377,893	105,310	8%
Materials and Supplies	500,271	540,407	554,053	553,391	596,217	42,826	8%
Cost of Goods Sold	196,418	169,103	104,632	165,900	167,800	1,900	1%
Community Events	430,677	563,596	125,189	387,686	456,081	68,395	18%
Utilities and Telephone	1,438,325	1,394,820	1,177,893	1,449,094	1,448,975	(119)	0%
Professional Fees	0	0	0	1,500	0	(1,500)	(100%)
Equipment Rental	73,863	72,370	62,093	76,401	73,369	(3,032)	(4%)
Outside Services	610,886	633,233	467,898	549,493	830,645	281,153	51%
Repairs and Maintenance	70,785	62,680	41,327	81,005	93,030	12,025	15%
Other Operating Expense	85,456	86,909	53,702	93,993	102,260	8,267	9%
Property and Sales Tax	22,378	20,202	13,348	21,626	19,674	(1,952)	(9%)
Uncollectible Accounts	0	710	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>8,426,185</u></b>	<b><u>8,548,365</u></b>	<b><u>6,883,418</u></b>	<b><u>8,546,216</u></b>	<b><u>9,190,278</u></b>	<b><u>644,062</u></b>	<b><u>8%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$5,202,475</u></b>	<b><u>\$5,476,300</u></b>	<b><u>\$4,821,601</u></b>	<b><u>\$5,449,554</u></b>	<b><u>\$5,787,957</u></b>	<b><u>\$338,403</u></b>	<b><u>6%</u></b>
Allocated To Departments	(485,316)	(476,038)	(464,906)	(626,150)	(625,183)	967	0%
Allocated From Departments	1,434,403	1,311,016	1,113,250	1,356,833	1,446,892	90,060	7%
<b>Net Cost</b>	<b><u>\$6,151,561</u></b>	<b><u>\$6,311,278</u></b>	<b><u>\$5,469,944</u></b>	<b><u>\$6,180,236</u></b>	<b><u>\$6,609,666</u></b>	<b><u>\$429,430</u></b>	<b><u>7%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
600 - RECREATION ADMIN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$4,338	\$6,169	\$3,274	\$5,785	\$0	\$5,785	100%
Miscellaneous	17,964	8,657	6,581	52,000	51,000	1,000	2%
<b>Total Non-Assessment Revenue</b>	<b>22,302</b>	<b>14,826</b>	<b>9,855</b>	<b>57,785</b>	<b>51,000</b>	<b>6,785</b>	<b>12%</b>
<b>Expenses:</b>							
Employee Compensation	339,666	374,222	371,673	672,928	639,154	(33,774)	(5%)
Expenses Related to Employee Compensation	132,763	132,005	119,899	124,384	125,449	1,065	1%
Materials and Supplies	2,077	1,949	11,700	1,950	1,700	(250)	(13%)
Community Events	17,676	41,361	10,571	17,850	23,850	6,000	34%
Utilities and Telephone	636	662	681	701	849	148	21%
Professional Fees	0	0	0	1,500	0	(1,500)	(100%)
Outside Services	25,214	12,170	3,652	19,000	19,000	0	0%
Other Operating Expense	29,733	35,551	20,622	37,850	39,400	1,550	4%
Property and Sales Tax	86	86	86	86	86	0	0%
<b>Total Expenses</b>	<b>547,851</b>	<b>598,006</b>	<b>538,883</b>	<b>876,249</b>	<b>849,488</b>	<b>(26,761)</b>	<b>(3%)</b>
<b>Net Cost (before allocations)</b>	<b>\$525,549</b>	<b>\$583,180</b>	<b>\$529,028</b>	<b>\$818,464</b>	<b>\$798,488</b>	<b>(\$19,976)</b>	<b>(2%)</b>
Allocated To Departments	(449,459)	(440,419)	(434,464)	(597,560)	(592,763)	4,796	1%
Allocated From Departments	268,613	234,101	253,211	252,059	274,654	22,595	9%
<b>Net Cost</b>	<b>\$344,704</b>	<b>\$376,862</b>	<b>\$347,776</b>	<b>\$472,963</b>	<b>\$480,379</b>	<b>\$7,415</b>	<b>2%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
521 - GARDEN CENTERS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$44,753	\$44,894	\$57,448	\$55,560	\$57,400	(\$1,840)	(3%)
Miscellaneous	(544)	689	3	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>44,209</u></b>	<b><u>45,583</u></b>	<b><u>57,451</u></b>	<b><u>55,560</u></b>	<b><u>57,400</u></b>	<b><u>(1,840)</u></b>	<b><u>(3%)</u></b>
<b>Expenses:</b>							
Employee Compensation	45,500	54,405	64,790	87,789	93,637	5,848	7%
Expenses Related to Employee Compensation	23,162	25,229	27,586	38,393	43,100	4,707	12%
Materials and Supplies	(315)	4,658	9,729	4,000	8,500	4,500	113%
Utilities and Telephone	62,417	50,617	67,550	60,212	63,553	3,341	6%
Outside Services	12,471	1,590	8,366	10,000	10,000	0	0%
Other Operating Expense	416	667	530	200	1,000	800	400%
Property and Sales Tax	205	205	205	205	261	56	27%
<b>Total Expenses</b>	<b><u>143,855</u></b>	<b><u>137,371</u></b>	<b><u>178,756</u></b>	<b><u>200,798</u></b>	<b><u>220,050</u></b>	<b><u>19,252</u></b>	<b><u>10%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$99,647</u></b>	<b><u>\$91,788</u></b>	<b><u>\$121,305</u></b>	<b><u>\$145,238</u></b>	<b><u>\$162,650</u></b>	<b><u>\$17,412</u></b>	<b><u>12%</u></b>
Allocated From Departments	31,499	39,044	5,247	8,553	8,916	363	4%
<b>Net Cost</b>	<b><u>\$131,145</u></b>	<b><u>\$130,833</u></b>	<b><u>\$126,552</u></b>	<b><u>\$153,791</u></b>	<b><u>\$171,566</u></b>	<b><u>\$17,775</u></b>	<b><u>12%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
580 - GOLF MAINTENANCE - 27 HOLE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,375,131	\$1,253,538	\$1,155,951	\$1,419,000	\$1,505,000	(\$86,000)	(6%)
Golf Operations	43,568	40,035	37,052	44,000	44,000	0	0%
Miscellaneous	8	43	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,418,707</u></b>	<b><u>1,293,616</u></b>	<b><u>1,193,003</u></b>	<b><u>1,463,000</u></b>	<b><u>1,549,000</u></b>	<b><u>(86,000)</u></b>	<b><u>(6%)</u></b>
<b>Expenses:</b>							
Employee Compensation	866,670	928,658	977,390	1,024,788	879,218	(145,570)	(14%)
Expenses Related to Employee Compensation	427,502	430,782	471,618	477,384	463,975	(13,409)	(3%)
Materials and Supplies	200,317	189,008	196,727	208,600	212,300	3,700	2%
Utilities and Telephone	415,370	352,157	377,710	417,807	408,394	(9,413)	(2%)
Outside Services	57,412	61,143	97,319	53,977	186,200	132,223	245%
Other Operating Expense	12,633	14,079	11,505	15,262	15,899	637	4%
<b>Total Expenses</b>	<b><u>1,979,904</u></b>	<b><u>1,975,826</u></b>	<b><u>2,132,268</u></b>	<b><u>2,197,818</u></b>	<b><u>2,165,986</u></b>	<b><u>(31,832)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$561,197</u></b>	<b><u>\$682,210</u></b>	<b><u>\$939,266</u></b>	<b><u>\$734,818</u></b>	<b><u>\$616,986</u></b>	<b><u>(\$117,832)</u></b>	<b><u>(16%)</u></b>
Allocated From Departments	36,724	34,214	29,142	43,850	42,869	(981)	(2%)
<b>Net Cost</b>	<b><u>\$597,922</u></b>	<b><u>\$716,424</u></b>	<b><u>\$968,408</u></b>	<b><u>\$778,668</u></b>	<b><u>\$659,855</u></b>	<b><u>(\$118,813)</u></b>	<b><u>(15%)</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
581 - GOLF MAINTENANCE - 9 HOLE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$92,060	\$98,260	\$85,643	\$96,000	\$97,000	(\$1,000)	(1%)
<b>Total Non-Assessment Revenue</b>	<b>92,060</b>	<b>98,260</b>	<b>85,643</b>	<b>96,000</b>	<b>97,000</b>	<b>(1,000)</b>	<b>(1%)</b>
<b>Expenses:</b>							
Employee Compensation	101,468	97,877	90,331	90,374	92,062	1,689	2%
Expenses Related to Employee Compensation	50,042	47,925	46,849	48,939	51,516	2,577	5%
Materials and Supplies	32,035	26,991	35,853	30,110	30,110	0	0%
Utilities and Telephone	48,452	44,836	42,093	51,354	51,683	329	1%
Outside Services	0	4,285	0	2,000	2,000	0	0%
Other Operating Expense	1,011	295	0	1,132	0	(1,132)	(100%)
<b>Total Expenses</b>	<b>233,008</b>	<b>222,209</b>	<b>215,126</b>	<b>223,909</b>	<b>227,371</b>	<b>3,463</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$140,948</b>	<b>\$123,949</b>	<b>\$129,483</b>	<b>\$127,909</b>	<b>\$130,371</b>	<b>\$2,463</b>	<b>2%</b>
Allocated From Departments	6,923	2,750	996	0	0	0	0%
<b>Net Cost</b>	<b>\$147,871</b>	<b>\$126,699</b>	<b>\$130,479</b>	<b>\$127,909</b>	<b>\$130,371</b>	<b>\$2,463</b>	<b>2%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
582 - LAWN BOWLING MAINTENANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$51,807	\$0	\$189	\$0	\$0	\$0	0%
Expenses Related to Employee Compensation	24,965	0	0	0	0	0	0%
Other Operating Expense	408	0	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>77,181</u></b>	<b><u>0</u></b>	<b><u>189</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$77,181</u></b>	 <b><u>\$0</u></b>	 <b><u>\$189</u></b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>	 <b><u>0%</u></b>
 Allocated From Departments	 9,219	 0	 0	 0	 0	 0	 0%
<b>Net Cost</b>	<b><u>\$86,400</u></b>	<b><u>\$0</u></b>	<b><u>\$189</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>0%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
602 - BAR SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$76,127	\$64,989	\$10,672	\$65,000	\$65,000	\$0	0%
Miscellaneous	1,228	1,548	100	1,500	1,200	300	20%
<b>Total Non-Assessment Revenue</b>	<b><u>77,355</u></b>	<b><u>66,537</u></b>	<b><u>10,772</u></b>	<b><u>66,500</u></b>	<b><u>66,200</u></b>	<b><u>300</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	19,196	20,362	7,751	22,901	22,976	75	0%
Expenses Related to Employee Compensation	5,608	5,342	2,794	4,529	4,621	92	2%
Materials and Supplies	141	60	0	275	350	75	27%
Cost of Goods Sold	24,729	25,859	5,173	25,900	25,800	(100)	0%
Community Events	0	0	0	500	500	0	0%
Outside Services	108	21	21	100	100	0	0%
Other Operating Expense	2,268	2,425	455	3,090	3,150	60	2%
Property and Sales Tax	5,374	4,820	848	4,800	3,800	(1,000)	(21%)
<b>Total Expenses</b>	<b><u>57,425</u></b>	<b><u>58,889</u></b>	<b><u>17,042</u></b>	<b><u>62,095</u></b>	<b><u>61,298</u></b>	<b><u>(798)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$19,931)</u></b>	<b><u>(\$7,648)</u></b>	<b><u>\$6,270</u></b>	<b><u>(\$4,405)</u></b>	<b><u>(\$4,902)</u></b>	<b><u>(\$498)</u></b>	<b><u>(11%)</u></b>
Allocated From Departments	7,683	7,693	7,589	10,671	10,585	(86)	(1%)
<b>Net Cost</b>	<b><u>(\$12,248)</u></b>	<b><u>\$45</u></b>	<b><u>\$13,859</u></b>	<b><u>\$6,266</u></b>	<b><u>\$5,683</u></b>	<b><u>(\$583)</u></b>	<b><u>(9%)</u></b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
603 - LIBRARY

	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	Assessment Increase/ (Decrease)	<u>VAR %</u>
<b>Expenses:</b>							
Materials and Supplies	\$9,679	\$9,523	\$7,658	\$10,000	\$10,000	\$0	0%
Utilities and Telephone	17,296	15,173	14,825	15,401	16,251	850	6%
<b>Total Expenses</b>	<b><u>26,974</u></b>	<b><u>24,696</u></b>	<b><u>22,483</u></b>	<b><u>25,401</u></b>	<b><u>26,251</u></b>	<b><u>850</u></b>	<b><u>3%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$26,974</u></b>	<b><u>\$24,696</u></b>	<b><u>\$22,483</u></b>	<b><u>\$25,401</u></b>	<b><u>\$26,251</u></b>	<b><u>\$850</u></b>	<b><u>3%</u></b>
<b>Net Cost</b>	<b><u>\$26,974</u></b>	<b><u>\$24,696</u></b>	<b><u>\$22,483</u></b>	<b><u>\$25,401</u></b>	<b><u>\$26,251</u></b>	<b><u>\$850</u></b>	<b><u>3%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
610 - COMMUNITY CENTER REC ROOMS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$1,988	\$3,755	\$769	\$0	\$0	\$0	0%
Miscellaneous	(406)	(18)	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>1,582</b>	<b>3,737</b>	<b>769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	24,195	0	0	0	0	0	0%
Expenses Related to Employee Compensation	4,316	142	0	0	0	0	0%
Materials and Supplies	4,669	16,130	1,660	0	0	0	0%
Outside Services	157	184	11	0	0	0	0%
Other Operating Expense	102	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>33,437</b>	<b>16,456</b>	<b>1,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$31,855</b>	<b>\$12,720</b>	<b>\$902</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Allocated From Departments	12,725	12,716	12,136	0	0	0	0%
<b>Net Cost</b>	<b>\$44,580</b>	<b>\$25,436</b>	<b>\$13,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
611 - CLUBHOUSE 1

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$73,421	\$117,601	\$18,557	\$91,558	\$105,968	(\$14,410)	(16%)
Miscellaneous	4,467	7,074	865	4,177	4,502	(325)	(8%)
<b>Total Non-Assessment Revenue</b>	<b><u>77,887</u></b>	<b><u>124,675</u></b>	<b><u>19,422</u></b>	<b><u>95,735</u></b>	<b><u>110,470</u></b>	<b><u>(14,735)</u></b>	<b><u>(15%)</u></b>
<b>Expenses:</b>							
Employee Compensation	146,489	180,902	66,342	110,144	127,604	17,461	16%
Expenses Related to Employee Compensation	40,996	43,729	22,378	41,096	49,222	8,126	20%
Materials and Supplies	24,247	32,248	6,465	27,296	23,970	(3,326)	(12%)
Community Events	34,281	70,275	11,943	55,352	60,489	5,137	9%
Utilities and Telephone	126,676	124,862	81,687	122,193	127,405	5,212	4%
Outside Services	10,396	11,963	5,711	8,780	12,400	3,620	41%
Repairs and Maintenance	2,545	5,000	2,106	4,027	5,217	1,190	30%
Other Operating Expense	3,745	2,390	1,366	3,003	3,890	887	30%
Property and Sales Tax	74	74	74	74	74	0	0%
<b>Total Expenses</b>	<b><u>389,450</u></b>	<b><u>471,443</u></b>	<b><u>198,072</u></b>	<b><u>371,965</u></b>	<b><u>410,272</u></b>	<b><u>38,307</u></b>	<b><u>10%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$311,563</u></b>	<b><u>\$346,768</u></b>	<b><u>\$178,650</u></b>	<b><u>\$276,230</u></b>	<b><u>\$299,802</u></b>	<b><u>\$23,572</u></b>	<b><u>9%</u></b>
Allocated From Departments	151,235	138,746	112,367	144,885	146,932	2,048	1%
<b>Net Cost</b>	<b><u>\$462,797</u></b>	<b><u>\$485,515</u></b>	<b><u>\$291,017</u></b>	<b><u>\$421,114</u></b>	<b><u>\$446,734</u></b>	<b><u>\$25,620</u></b>	<b><u>6%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
612 - CLUBHOUSE 2

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$64,423	\$56,618	\$8,946	\$49,698	\$48,548	\$1,150	2%
Miscellaneous	26,787	15,550	2,931	6,080	14,329	(8,249)	(136%)
<b>Total Non-Assessment Revenue</b>	<b>91,209</b>	<b>72,168</b>	<b>11,877</b>	<b>55,778</b>	<b>62,877</b>	<b>(7,099)</b>	<b>(13%)</b>
<b>Expenses:</b>							
Employee Compensation	147,086	148,915	66,382	115,130	129,927	14,798	13%
Expenses Related to Employee Compensation	40,425	36,608	21,107	39,326	46,825	7,499	19%
Materials and Supplies	4,692	7,138	13,557	6,704	11,656	4,952	74%
Community Events	59,916	54,004	18,988	38,200	47,518	9,318	24%
Utilities and Telephone	100,364	103,795	89,105	60,820	115,337	54,517	90%
Outside Services	7,859	5,470	2,284	4,866	7,572	2,706	56%
Repairs and Maintenance	2,207	874	236	200	2,200	2,000	1000%
Other Operating Expense	2,450	3,629	1,048	4,221	4,982	761	18%
Property and Sales Tax	73	73	73	73	73	0	0%
<b>Total Expenses</b>	<b>365,071</b>	<b>360,507</b>	<b>212,780</b>	<b>269,541</b>	<b>366,091</b>	<b>96,550</b>	<b>36%</b>
<b>Net Cost (before allocations)</b>	<b>\$273,862</b>	<b>\$288,339</b>	<b>\$200,903</b>	<b>\$213,763</b>	<b>\$303,214</b>	<b>\$89,451</b>	<b>42%</b>
Allocated From Departments	160,839	148,363	121,853	158,223	160,164	1,941	1%
<b>Net Cost</b>	<b>\$434,701</b>	<b>\$436,702</b>	<b>\$322,757</b>	<b>\$371,986</b>	<b>\$463,378</b>	<b>\$91,392</b>	<b>25%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
613 - PERFORMING ARTS CENTER

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$261,024	\$314,251	\$61,702	\$281,725	\$284,500	(\$2,775)	(1%)
Miscellaneous	42,333	39,951	5,254	30,303	35,450	(5,147)	(17%)
<b>Total Non-Assessment Revenue</b>	<b>303,357</b>	<b>354,202</b>	<b>66,956</b>	<b>312,028</b>	<b>319,950</b>	<b>(7,922)</b>	<b>(3%)</b>
<b>Expenses:</b>							
Employee Compensation	398,921	390,764	156,329	242,924	323,544	80,620	33%
Expenses Related to Employee Compensation	113,616	87,854	44,636	75,233	97,111	21,878	29%
Materials and Supplies	15,802	23,300	4,067	18,928	23,600	4,672	25%
Community Events	215,607	277,154	64,980	183,000	200,000	17,000	9%
Utilities and Telephone	89,167	89,954	62,671	86,261	94,861	8,600	10%
Equipment Rental	234	234	137	234	0	(234)	(100%)
Outside Services	16,692	19,715	11,546	15,181	17,025	1,844	12%
Repairs and Maintenance	6,604	6,185	2,118	5,374	7,100	1,726	32%
Other Operating Expense	3,129	2,849	2,242	3,104	3,464	360	12%
Property and Sales Tax	49	49	49	49	49	0	0%
<b>Total Expenses</b>	<b>859,822</b>	<b>898,059</b>	<b>348,774</b>	<b>630,288</b>	<b>766,754</b>	<b>136,465</b>	<b>22%</b>
<b>Net Cost (before allocations)</b>	<b>\$556,465</b>	<b>\$543,857</b>	<b>\$281,818</b>	<b>\$318,260</b>	<b>\$446,804</b>	<b>\$128,543</b>	<b>40%</b>
Allocated From Departments	130,106	117,591	91,498	116,268	118,288	2,020	2%
<b>Net Cost</b>	<b>\$686,572</b>	<b>\$661,448</b>	<b>\$373,315</b>	<b>\$434,529</b>	<b>\$565,092</b>	<b>\$130,563</b>	<b>30%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
614 - CLUBHOUSE 4

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$2,073	\$1,780	\$489	\$1,000	\$1,900	(\$900)	(90%)
Miscellaneous	5,400	6,078	3,699	3,700	7,875	(4,175)	(113%)
<b>Total Non-Assessment Revenue</b>	<b><u>7,473</u></b>	<b><u>7,858</u></b>	<b><u>4,188</u></b>	<b><u>4,700</u></b>	<b><u>9,775</u></b>	<b><u>(5,075)</u></b>	<b><u>(108%)</u></b>
<b>Expenses:</b>							
Employee Compensation	151,229	168,582	140,734	131,355	150,179	18,824	14%
Expenses Related to Employee Compensation	60,393	52,154	50,141	44,273	52,062	7,789	18%
Materials and Supplies	28,200	47,768	28,395	22,785	37,531	14,746	65%
Community Events	1,812	3,214	0	3,250	3,252	2	0%
Utilities and Telephone	109,917	119,200	74,866	107,859	122,011	14,152	13%
Outside Services	1,995	2,050	716	4,526	5,696	1,170	26%
Repairs and Maintenance	9,427	1,609	5,899	10,714	10,949	235	2%
Other Operating Expense	4,439	2,773	1,195	2,752	2,753	1	0%
Property and Sales Tax	44	44	44	44	44	0	0%
<b>Total Expenses</b>	<b><u>367,457</u></b>	<b><u>397,396</u></b>	<b><u>301,990</u></b>	<b><u>327,558</u></b>	<b><u>384,477</u></b>	<b><u>56,918</u></b>	<b><u>17%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$359,984</u></b>	<b><u>\$389,538</u></b>	<b><u>\$297,801</u></b>	<b><u>\$322,858</u></b>	<b><u>\$374,702</u></b>	<b><u>\$51,843</u></b>	<b><u>16%</u></b>
Allocated To Departments	(35,857)	(35,619)	(30,442)	(28,590)	(32,419)	(3,829)	(13%)
Allocated From Departments	3,396	3,074	1,158	1,008	56,951	55,943	5552%
<b>Net Cost</b>	<b><u>\$327,523</u></b>	<b><u>\$356,993</u></b>	<b><u>\$268,518</u></b>	<b><u>\$295,275</u></b>	<b><u>\$399,233</u></b>	<b><u>\$103,957</u></b>	<b><u>35%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
615 - CLUBHOUSE 5

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$166,494	\$132,453	\$7,850	\$101,023	\$108,439	(\$7,416)	(7%)
Miscellaneous	10,253	25,239	510	4,934	7,950	(3,016)	(61%)
<b>Total Non-Assessment Revenue</b>	<b><u>176,747</u></b>	<b><u>157,692</u></b>	<b><u>8,360</u></b>	<b><u>105,957</u></b>	<b><u>116,389</u></b>	<b><u>(10,432)</u></b>	<b><u>(10%)</u></b>
<b>Expenses:</b>							
Employee Compensation	166,435	170,000	88,777	137,528	161,815	24,287	18%
Expenses Related to Employee Compensation	48,586	43,395	31,035	50,174	61,116	10,941	22%
Materials and Supplies	14,221	9,185	13,840	11,745	12,210	465	4%
Community Events	75,873	94,022	12,632	68,234	70,234	2,000	3%
Utilities and Telephone	106,414	122,138	77,176	113,871	126,341	12,470	11%
Equipment Rental	1,584	660	0	0	0	0	0%
Outside Services	9,168	7,903	934	4,012	9,200	5,188	129%
Repairs and Maintenance	2,300	4,110	2,652	4,862	4,120	(742)	(15%)
Other Operating Expense	2,958	3,794	1,079	1,694	3,550	1,856	110%
Property and Sales Tax	53	53	53	53	53	0	0%
<b>Total Expenses</b>	<b><u>427,592</u></b>	<b><u>455,260</u></b>	<b><u>228,177</u></b>	<b><u>392,173</u></b>	<b><u>448,638</u></b>	<b><u>56,465</u></b>	<b><u>14%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$250,845</u></b>	<b><u>\$297,567</u></b>	<b><u>\$219,818</u></b>	<b><u>\$286,216</u></b>	<b><u>\$332,249</u></b>	<b><u>\$46,033</u></b>	<b><u>16%</u></b>
Allocated From Departments	144,908	132,148	104,715	132,323	134,320	1,998	2%
<b>Net Cost</b>	<b><u>\$395,753</u></b>	<b><u>\$429,715</u></b>	<b><u>\$324,532</u></b>	<b><u>\$418,538</u></b>	<b><u>\$466,569</u></b>	<b><u>\$48,031</u></b>	<b><u>11%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
616 - CLUBHOUSE 6

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$14,680	\$20,938	\$3,948	\$12,622	\$23,298	(\$10,676)	(85%)
Miscellaneous	1,761	833	250	418	1,570	(1,152)	(276%)
<b>Total Non-Assessment Revenue</b>	<b><u>16,441</u></b>	<b><u>21,771</u></b>	<b><u>4,198</u></b>	<b><u>13,040</u></b>	<b><u>24,868</u></b>	<b><u>(11,828)</u></b>	<b><u>(91%)</u></b>
<b>Expenses:</b>							
Employee Compensation	66,332	85,654	29,916	14,418	14,918	500	3%
Expenses Related to Employee Compensation	14,948	17,006	7,867	4,102	4,263	161	4%
Materials and Supplies	5,696	5,195	631	3,962	3,550	(412)	(10%)
Utilities and Telephone	26,885	27,205	17,629	23,403	27,552	4,149	18%
Equipment Rental	432	288	0	0	400	400	0%
Outside Services	1,883	1,481	133	950	1,350	400	42%
Repairs and Maintenance	380	476	678	1,120	976	(144)	(13%)
Other Operating Expense	1,056	1,078	890	439	1,839	1,400	319%
<b>Total Expenses</b>	<b><u>117,612</u></b>	<b><u>138,382</u></b>	<b><u>57,745</u></b>	<b><u>48,394</u></b>	<b><u>54,848</u></b>	<b><u>6,454</u></b>	<b><u>13%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$101,172</u></b>	<b><u>\$116,611</u></b>	<b><u>\$53,547</u></b>	<b><u>\$35,354</u></b>	<b><u>\$29,980</u></b>	<b><u>(\$5,374)</u></b>	<b><u>(15%)</u></b>
Allocated From Departments	68,010	65,785	60,349	82,249	82,260	11	0%
<b>Net Cost</b>	<b><u>\$169,181</u></b>	<b><u>\$182,396</u></b>	<b><u>\$113,896</u></b>	<b><u>\$117,603</u></b>	<b><u>\$112,239</u></b>	<b><u>(\$5,363)</u></b>	<b><u>(5%)</u></b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
617 - CLUBHOUSE 7

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$34,099	\$44,168	\$4,946	\$35,004	\$46,223	(\$11,219)	(32%)
Miscellaneous	64,594	59,349	14,335	53,965	38,984	14,981	28%
<b>Total Non-Assessment Revenue</b>	<b>98,693</b>	<b>103,516</b>	<b>19,281</b>	<b>88,969</b>	<b>85,207</b>	<b>3,762</b>	<b>4%</b>
<b>Expenses:</b>							
Employee Compensation	67,524	70,308	55,833	49,641	54,873	5,232	11%
Expenses Related to Employee Compensation	13,954	14,382	14,230	17,937	21,248	3,312	18%
Materials and Supplies	11,231	6,686	8,713	6,352	8,284	1,932	30%
Community Events	13,691	14,489	5,292	11,000	23,438	12,438	113%
Utilities and Telephone	50,629	54,803	36,211	53,962	56,980	3,018	6%
Outside Services	14,919	4,742	3,137	4,124	11,102	6,978	169%
Repairs and Maintenance	89	239	130	0	1,000	1,000	0%
Other Operating Expense	1,455	1,790	589	2,231	3,435	1,204	54%
Property and Sales Tax	179	179	179	179	179	0	0%
<b>Total Expenses</b>	<b>173,670</b>	<b>167,618</b>	<b>124,313</b>	<b>145,425</b>	<b>180,538</b>	<b>35,113</b>	<b>24%</b>
<b>Net Cost (before allocations)</b>	<b>\$74,977</b>	<b>\$64,102</b>	<b>\$105,032</b>	<b>\$56,456</b>	<b>\$95,331</b>	<b>\$38,875</b>	<b>69%</b>
Allocated From Departments	64,168	61,939	56,555	76,914	76,967	53	0%
<b>Net Cost</b>	<b>\$139,145</b>	<b>\$126,041</b>	<b>\$161,586</b>	<b>\$133,370</b>	<b>\$172,298</b>	<b>\$38,929</b>	<b>29%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
620 - EQUESTRIAN

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$8,272	\$7,662	\$7,110	\$5,145	\$10,724	(\$5,579)	(108%)
Rentals	(94)	0	0	0	0	0	0%
Miscellaneous	119,416	103,205	91,692	111,320	128,884	(17,564)	(16%)
<b>Total Non-Assessment Revenue</b>	<b>127,594</b>	<b>110,867</b>	<b>98,801</b>	<b>116,465</b>	<b>139,608</b>	<b>(23,143)</b>	<b>(20%)</b>
<b>Expenses:</b>							
Employee Compensation	185,957	175,259	188,553	194,496	232,746	38,250	20%
Expenses Related to Employee Compensation	50,490	44,883	46,471	65,728	84,703	18,975	29%
Materials and Supplies	71,145	90,356	105,767	94,764	99,678	4,914	5%
Community Events	8,365	6,914	23	6,800	9,300	2,500	37%
Utilities and Telephone	75,182	71,561	64,863	79,883	17,607	(62,276)	(78%)
Outside Services	5,355	4,042	5,045	8,100	5,860	(2,240)	(28%)
Repairs and Maintenance	12,447	11,804	16,416	16,000	23,000	7,000	44%
Other Operating Expense	2,333	1,917	3,052	2,589	3,280	691	27%
Property and Sales Tax	56	56	56	56	56	0	0%
Uncollectible Accounts	0	710	0	0	0	0	0%
<b>Total Expenses</b>	<b>411,330</b>	<b>407,502</b>	<b>430,247</b>	<b>468,416</b>	<b>476,231</b>	<b>7,814</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$283,736</b>	<b>\$296,635</b>	<b>\$331,445</b>	<b>\$351,951</b>	<b>\$336,623</b>	<b>(\$15,329)</b>	<b>(4%)</b>
Allocated From Departments	50,069	47,257	42,730	55,285	55,300	15	0%
<b>Net Cost</b>	<b>\$333,805</b>	<b>\$343,893</b>	<b>\$374,175</b>	<b>\$407,236</b>	<b>\$391,922</b>	<b>(\$15,314)</b>	<b>(4%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
670 - GOLF OPERATIONS - 27 HOLE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Operations	\$235,283	\$189,786	\$235,173	\$198,400	\$310,840	(\$112,440)	(57%)
Merchandise Sales	201,529	182,296	139,787	180,000	225,000	(45,000)	(25%)
Clubhouse Rentals and Event Fees	13,349	9,933	3,088	8,400	8,400	0	0%
Rentals	4,500	0	0	0	0	0	0%
Miscellaneous	1,970	1,141	(150)	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>456,631</b>	<b>383,156</b>	<b>377,899</b>	<b>386,800</b>	<b>544,240</b>	<b>(157,440)</b>	<b>(41%)</b>
<b>Expenses:</b>							
Employee Compensation	505,897	509,301	537,511	495,147	533,664	38,517	8%
Expenses Related to Employee Compensation	119,190	97,679	107,630	115,770	125,429	9,659	8%
Materials and Supplies	41,677	48,917	29,956	44,650	45,800	1,150	3%
Cost of Goods Sold	171,689	143,244	99,459	140,000	142,000	2,000	1%
Community Events	2,300	0	0	1,500	1,500	0	0%
Utilities and Telephone	48,071	45,514	43,813	96,666	49,652	(47,014)	(49%)
Equipment Rental	47,045	46,621	42,508	51,600	48,402	(3,198)	(6%)
Outside Services	6,756	6,183	3,133	9,550	11,602	2,052	21%
Repairs and Maintenance	21,829	8,046	4,937	14,128	12,888	(1,240)	(9%)
Other Operating Expense	10,802	7,968	5,375	8,997	9,582	585	7%
Property and Sales Tax	15,978	14,370	11,534	15,881	14,801	(1,080)	(7%)
<b>Total Expenses</b>	<b>991,233</b>	<b>927,841</b>	<b>885,857</b>	<b>993,889</b>	<b>995,320</b>	<b>1,431</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$534,602</b>	<b>\$544,686</b>	<b>\$507,958</b>	<b>\$607,089</b>	<b>\$451,080</b>	<b>(\$156,009)</b>	<b>(26%)</b>
Allocated From Departments	42,691	42,345	37,019	48,943	49,416	473	1%
<b>Net Cost</b>	<b>\$577,293</b>	<b>\$587,030</b>	<b>\$544,977</b>	<b>\$656,032</b>	<b>\$500,495</b>	<b>(\$155,536)</b>	<b>(24%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
672 - VILLAGE GREENS CAFÉ

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$49,500	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%
Miscellaneous	22	0	0	0	300	(300)	0%
<b>Total Non-Assessment Revenue</b>	<b><u>49,522</u></b>	<b><u>54,000</u></b>	<b><u>54,000</u></b>	<b><u>54,000</u></b>	<b><u>54,300</u></b>	<b><u>(300)</u></b>	<b><u>(1%)</u></b>
<b>Expenses:</b>							
Materials and Supplies	390	1,165	1,443	0	0	0	0%
Utilities and Telephone	15,535	14,125	13,833	17,117	17,547	430	3%
Repairs and Maintenance	0	8,751	1,926	10,000	10,000	0	0%
Other Operating Expense	89	1,106	267	1,468	1,490	22	1%
<b>Total Expenses</b>	<b><u>16,013</u></b>	<b><u>25,147</u></b>	<b><u>17,469</u></b>	<b><u>28,585</u></b>	<b><u>29,037</u></b>	<b><u>452</u></b>	<b><u>2%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$33,508)</u></b>	<b><u>(\$28,853)</u></b>	<b><u>(\$36,531)</u></b>	<b><u>(\$25,415)</u></b>	<b><u>(\$25,263)</u></b>	<b><u>\$152</u></b>	<b><u>1%</u></b>
Allocated From Departments	7,683	7,693	7,589	10,671	10,585	(86)	(1%)
<b>Net Cost</b>	<b><u>(\$25,825)</u></b>	<b><u>(\$21,160)</u></b>	<b><u>(\$28,942)</u></b>	<b><u>(\$14,744)</u></b>	<b><u>(\$14,678)</u></b>	<b><u>\$66</u></b>	<b><u>0%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
680 - GOLF OPERATIONS - 9 HOLE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Operations	\$10,958	\$1,722	\$1,279	\$10,050	\$1,350	\$8,700	87%
<b>Total Non-Assessment Revenue</b>	<b>10,958</b>	<b>1,722</b>	<b>1,279</b>	<b>10,050</b>	<b>1,350</b>	<b>8,700</b>	<b>87%</b>
<b>Expenses:</b>							
Employee Compensation	36,186	40,182	39,890	56,966	61,008	4,042	7%
Expenses Related to Employee Compensation	7,605	7,065	7,216	8,900	9,530	630	7%
Materials and Supplies	228	42	0	850	850	0	0%
Utilities and Telephone	1,024	1,027	1,057	1,151	1,231	80	7%
Outside Services	0	127	0	0	0	0	0%
Other Operating Expense	1,244	0	320	0	0	0	0%
Property and Sales Tax	125	125	125	125	125	0	0%
<b>Total Expenses</b>	<b>46,413</b>	<b>48,569</b>	<b>48,607</b>	<b>67,992</b>	<b>72,744</b>	<b>4,752</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$35,455</b>	<b>\$46,847</b>	<b>\$47,328</b>	<b>\$57,942</b>	<b>\$71,394</b>	<b>\$13,452</b>	<b>23%</b>
Allocated From Departments	33,436	31,167	26,199	34,231	34,627	396	1%
<b>Net Cost</b>	<b>\$68,890</b>	<b>\$78,014</b>	<b>\$73,527</b>	<b>\$92,174</b>	<b>\$106,021</b>	<b>\$13,847</b>	<b>15%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
690 - AQUATICS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$0	(\$24)	\$0	\$0	\$0	\$0	0%
Miscellaneous	4,349	555	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>4,349</b>	<b>531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	0	0	73,501	62,317	67,565	5,248	8%
Expenses Related to Employee Compensation	0	0	25,553	23,491	28,380	4,889	21%
Materials and Supplies	17,142	6,600	56,585	46,950	52,250	5,300	11%
Utilities and Telephone	144,291	157,190	112,122	140,433	151,721	11,288	8%
Outside Services	399,804	445,982	314,905	373,908	500,000	126,093	34%
Repairs and Maintenance	706	5	20	0	1,000	1,000	0%
Other Operating Expense	2,034	2,122	2,632	2,996	2,500	(496)	(17%)
<b>Total Expenses</b>	<b>563,976</b>	<b>611,899</b>	<b>585,318</b>	<b>650,095</b>	<b>803,416</b>	<b>153,321</b>	<b>24%</b>
<b>Net Cost (before allocations)</b>	<b>\$559,628</b>	<b>\$611,368</b>	<b>\$585,318</b>	<b>\$650,095</b>	<b>\$803,416</b>	<b>\$153,321</b>	<b>24%</b>
Allocated From Departments	161,947	142,967	104,418	128,210	131,555	3,345	3%
<b>Net Cost</b>	<b>\$721,575</b>	<b>\$754,335</b>	<b>\$689,736</b>	<b>\$778,305</b>	<b>\$934,971</b>	<b>\$156,667</b>	<b>20%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
691 - FITNESS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$1,135	\$926	\$290	\$1,110	\$926	\$184	17%
Clubhouse Rentals and Event Fees	1,695	3,855	2,006	1,482	2,006	(524)	(35%)
Miscellaneous	143,806	152,567	35,768	111,703	109,755	1,948	2%
<b>Total Non-Assessment Revenue</b>	<b>146,636</b>	<b>157,348</b>	<b>38,064</b>	<b>114,295</b>	<b>112,687</b>	<b>1,608</b>	<b>1%</b>
<b>Expenses:</b>							
Employee Compensation	377,084	391,473	202,608	384,700	439,445	54,744	14%
Expenses Related to Employee Compensation	120,925	111,291	77,774	92,924	109,342	16,418	18%
Materials and Supplies	16,997	13,487	21,307	13,470	13,878	408	3%
Community Events	1,155	2,162	762	2,000	16,000	14,000	700%
Equipment Rental	24,567	24,567	19,449	24,567	24,567	0	0%
Outside Services	40,697	44,182	10,986	30,419	31,538	1,119	4%
Repairs and Maintenance	12,253	15,583	4,209	14,580	14,580	0	0%
Other Operating Expense	3,150	2,475	536	2,965	2,046	(919)	(31%)
Property and Sales Tax	82	67	21	0	72	72	0%
<b>Total Expenses</b>	<b>596,909</b>	<b>605,288</b>	<b>337,651</b>	<b>565,625</b>	<b>651,468</b>	<b>85,843</b>	<b>15%</b>
<b>Net Cost (before allocations)</b>	<b>\$450,273</b>	<b>\$447,939</b>	<b>\$299,587</b>	<b>\$451,330</b>	<b>\$538,781</b>	<b>\$87,451</b>	<b>19%</b>
Allocated From Departments	42,530	41,422	38,478	52,491	52,504	13	0%
<b>Net Cost</b>	<b>\$492,803</b>	<b>\$489,361</b>	<b>\$338,065</b>	<b>\$503,821</b>	<b>\$591,285</b>	<b>\$87,463</b>	<b>17%</b>





Develop, administer and implement 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 best practices and governmental laws and regulations.

**Key Functional Areas**

- Benefits administration
- Collective bargaining and contract negotiations
- Labor/Employee relations
- Legal and governmental compliance
- Legal investigations, mediations, arbitrations and documents
- Human resources information systems (HRIS)
- Equal employment opportunity (EEO)
- Safety/Environmental (including hazardous waste)
- Recruitment and onboarding
- Training programs (harassment prevention, management prevention, cultural sensitivity, customer service)
- Employee communication and programs
- Employee events
- Workers' compensation and industrial medical benefits
- South Coast Air Quality Management District compliance

**Risk Management and Insurance**

Capture the cost of insurance premiums and deductibles for property and disaster insurance on community facilities, general and auto liability coverage, directors' and officers' liability insurance, and other miscellaneous coverage. Coordinate insurance claims and interaction with residents, insurance providers and brokers.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF HUMAN RESOURCE SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$6,552	\$3,385	\$6,069	\$250	\$250	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>6,552</b>	<b>3,385</b>	<b>6,069</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	748,664	690,919	609,459	639,374	760,236	120,863	19%
Expenses Related to Employee Compensation	180,576	151,165	144,875	154,334	177,769	23,435	15%
Materials and Supplies	7,135	8,875	4,629	9,900	9,900	0	0%
Legal Fees	713,914	862,726	420,653	450,000	440,000	(10,000)	(2%)
Professional Fees	101,275	121,035	114,633	96,300	108,800	12,500	13%
Outside Services	34,811	26,663	48,437	63,176	54,676	(8,500)	(13%)
Other Operating Expense	319,589	275,714	179,824	334,005	323,880	(10,125)	(3%)
Insurance	3,773,816	4,369,427	7,353,437	10,201,459	16,041,623	5,840,164	57%
<b>Total Expenses</b>	<b>5,879,780</b>	<b>6,506,526</b>	<b>8,875,948</b>	<b>11,948,548</b>	<b>17,916,885</b>	<b>5,968,337</b>	<b>50%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,873,228</b>	<b>\$6,503,141</b>	<b>\$8,869,879</b>	<b>\$11,948,298</b>	<b>\$17,916,635</b>	<b>\$5,968,337</b>	<b>50%</b>
Allocated To Departments	(1,368,620)	(1,139,505)	(964,858)	(1,114,992)	(1,285,362)	(170,370)	(15%)
Allocated From Departments	20,329	20,265	37,143	19,201	23,459	4,258	22%
<b>Net Cost</b>	<b>\$4,524,937</b>	<b>\$5,383,901</b>	<b>\$7,942,163</b>	<b>\$10,852,507</b>	<b>\$16,654,732</b>	<b>\$5,802,225</b>	<b>53%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
700 - HUMAN RESOURCE SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$6,552	\$3,385	\$6,069	\$250	\$250	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>6,552</b>	<b>3,385</b>	<b>6,069</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	748,664	690,919	609,459	639,374	760,236	120,863	19%
Expenses Related to Employee Compensation	180,576	151,165	144,875	154,334	177,769	23,435	15%
Materials and Supplies	7,135	8,875	4,629	9,900	9,900	0	0%
Legal Fees	713,914	862,726	420,653	450,000	440,000	(10,000)	(2%)
Professional Fees	101,275	121,035	114,633	91,300	108,800	17,500	19%
Outside Services	21,611	9,854	21,304	46,176	29,676	(16,500)	(36%)
Other Operating Expense	319,589	275,714	179,824	334,005	323,880	(10,125)	(3%)
<b>Total Expenses</b>	<b>2,092,763</b>	<b>2,120,290</b>	<b>1,495,378</b>	<b>1,725,089</b>	<b>1,850,262</b>	<b>125,173</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,086,212</b>	<b>\$2,116,906</b>	<b>\$1,489,309</b>	<b>\$1,724,839</b>	<b>\$1,850,012</b>	<b>\$125,173</b>	<b>7%</b>
Allocated To Departments	(1,368,620)	(1,139,505)	(964,858)	(1,114,992)	(1,285,362)	(170,370)	(15%)
Allocated From Departments	20,329	20,265	37,143	19,201	23,459	4,258	22%
<b>Net Cost</b>	<b>\$737,921</b>	<b>\$997,666</b>	<b>\$561,593</b>	<b>\$629,048</b>	<b>\$588,109</b>	<b>(\$40,939)</b>	<b>(7%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
350 - INSURANCE

	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Professional Fees	\$0	\$0	\$0	\$5,000	\$0	(\$5,000)	(100%)
Outside Services	13,200	16,809	27,133	17,000	25,000	8,000	47%
Insurance	3,773,816	4,369,427	7,353,437	10,201,459	16,041,623	5,840,164	57%
<b>Total Expenses</b>	<b><u>3,787,016</u></b>	<b><u>4,386,236</u></b>	<b><u>7,380,570</u></b>	<b><u>10,223,459</u></b>	<b><u>16,066,623</u></b>	<b><u>5,843,164</u></b>	<b><u>57%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$3,787,016</u></b>	 <b><u>\$4,386,236</u></b>	 <b><u>\$7,380,570</u></b>	 <b><u>\$10,223,459</u></b>	 <b><u>\$16,066,623</u></b>	 <b><u>\$5,843,164</u></b>	 <b><u>57%</u></b>
  <b>Net Cost</b>	  <b><u>\$3,787,016</u></b>	  <b><u>\$4,386,236</u></b>	  <b><u>\$7,380,570</u></b>	  <b><u>\$10,223,459</u></b>	  <b><u>\$16,066,623</u></b>	  <b><u>\$5,843,164</u></b>	  <b><u>57%</u></b>

Operate, maintain, repair and replace Laguna Woods Village's physical assets or resources via the following services:

**Maintenance Operations**

Plan, organize, manage and implement maintenance operations and provide committee and board support. Liaise with GRF and housing mutual boards of directors, committees, task forces, individual directors and residents on normal and special maintenance activities. Report to the executive hearing committee regarding damages sustained from resident alterations, negligence or vehicle accidents. Study, analyze, report and recommend on wide-ranging maintenance subjects to improve community maintenance and department operation effectiveness/efficiencies.

**Maintenance Services**

Provide project management, supervision and administrative support for mutual components replacement programs, service requests and maintenance projects, e.g., waste line remediation. Oversight is provided to the following work centers: appliance, electrical, plumbing and facility services that also maintain heating/cooling units and pools at GRF facilities.

**Building Maintenance**

Provide management and oversight of building maintenance for 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. Evaluate, plan and coordinate annual maintenance programs for prior to paint, exterior paint, top coat, Garden Villa lobby and mailroom renovations, Garden Villa recreation rooms and full structure tenting. Respond to, inspect, assess and coordinate member maintenance request for pest control, broken glass and interior component replacement. Inspect all 81 three-story buildings three times a year to identify deficiencies and maintenance needs of structural/nonstructural issues at each facility, and ensure maintenance issues are addressed in a timely manner.

**Manor Alteration Permits & Inspections**

Manage mutual consent (permit) applications and inspection services for the community for required demolition and construction permits, alteration variance requests, resale inspections, unoccupied unit inspections and rule enforcement. Investigate and coordinate containment, testing and cleanup of any mutual property damage. Provide support and make recommendations to the architectural control and standards committee.

**Damage Restoration**

Evaluate moisture intrusion events, assess property damage and coordinate 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.

**Project Management**

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 and monitor elevator, roofing, copper pipe remediation and asphalt contracts.

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF MAINTENANCE & CONSTRUCTION

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$1,368,358	\$1,668,263	\$766,807	\$1,248,510	\$1,693,311	(\$444,802)	(36%)
Miscellaneous	10,076	(6,321)	1,650	4,000	84,175	(80,175)	(2004%)
<b>Total Non-Assessment Revenue</b>	<b><u>1,378,434</u></b>	<b><u>1,661,942</u></b>	<b><u>768,457</u></b>	<b><u>1,252,510</u></b>	<b><u>1,777,486</u></b>	<b><u>(524,977)</u></b>	<b><u>(42%)</u></b>
<b>Expenses:</b>							
Employee Compensation	10,240,109	10,212,879	8,605,653	10,999,174	11,422,320	423,146	4%
Expenses Related to Employee Compensation	4,233,460	3,975,784	3,741,921	4,323,355	4,461,535	138,180	3%
Materials and Supplies	3,757,173	3,941,636	2,217,871	3,703,025	3,672,429	(30,596)	(1%)
Cost of Goods Sold	3,568	13,800	833	800	1,900	1,100	138%
Utilities and Telephone	19,842	28,580	13,372	29,264	37,923	8,659	30%
Professional Fees	174,180	158,090	72,473	174,783	154,900	(19,883)	(11%)
Equipment Rental	41,305	68,986	85,254	41,500	94,000	52,500	127%
Outside Services	17,328,215	20,212,149	15,624,233	18,002,264	15,592,446	(2,409,818)	(13%)
Repairs and Maintenance	117,350	137,769	28,866	154,318	116,500	(37,818)	(25%)
Other Operating Expense	127,322	118,605	82,413	237,983	177,934	(60,049)	(25%)
<b>Total Expenses</b>	<b><u>36,042,523</u></b>	<b><u>38,868,278</u></b>	<b><u>30,472,889</u></b>	<b><u>37,666,466</u></b>	<b><u>35,731,887</u></b>	<b><u>(1,934,579)</u></b>	<b><u>(5%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$34,664,089</u></b>	<b><u>\$37,206,336</u></b>	<b><u>\$29,704,432</u></b>	<b><u>\$36,413,957</u></b>	<b><u>\$33,954,401</u></b>	<b><u>(\$2,459,556)</u></b>	<b><u>(7%)</u></b>
Allocated To Departments	(716,024)	(624,839)	(471,574)	(546,843)	(623,458)	(76,615)	(14%)
Allocated From Departments	1,014,656	920,978	828,092	990,377	1,019,623	29,246	3%
<b>Net Cost</b>	<b><u>\$34,962,721</u></b>	<b><u>\$37,502,475</u></b>	<b><u>\$30,060,951</u></b>	<b><u>\$36,857,491</u></b>	<b><u>\$34,350,566</u></b>	<b><u>(\$2,506,925)</u></b>	<b><u>(7%)</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
900 - MAINTENANCE OPERATIONS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$528	\$0	\$98	\$0	\$0	\$0	0%
Miscellaneous	0	23	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>528</b>	<b>23</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	461,825	464,283	531,102	542,639	678,938	136,300	25%
Expenses Related to Employee Compensation	119,627	115,158	115,878	109,065	138,952	29,887	27%
Materials and Supplies	3,110	4,328	823	3,540	3,500	(40)	(1%)
Outside Services	15,383	13,102	50,799	63,100	63,100	0	0%
Repairs and Maintenance	0	0	50	0	0	0	0%
Other Operating Expense	3,372	2,247	699	9,080	9,080	0	0%
<b>Total Expenses</b>	<b>603,317</b>	<b>599,118</b>	<b>699,352</b>	<b>727,423</b>	<b>893,570</b>	<b>166,147</b>	<b>23%</b>
<b>Net Cost (before allocations)</b>	<b>\$602,789</b>	<b>\$599,094</b>	<b>\$699,253</b>	<b>\$727,423</b>	<b>\$893,570</b>	<b>\$166,147</b>	<b>23%</b>
Allocated From Departments	435,960	382,012	312,235	420,133	369,003	(51,130)	(12%)
<b>Net Cost</b>	<b>\$1,038,749</b>	<b>\$981,106</b>	<b>\$1,011,488</b>	<b>\$1,147,556</b>	<b>\$1,262,573</b>	<b>\$115,017</b>	<b>10%</b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
904 - MAINTENANCE SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$9	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	264,872	342,776	402,437	451,279	505,660	54,381	12%
Expenses Related to Employee Compensation	88,010	90,098	124,185	125,318	146,454	21,136	17%
Materials and Supplies	1,203	2,143	4,918	8,000	8,000	0	0%
Professional Fees	19,318	4,920	0	5,000	5,000	0	0%
Outside Services	1,748	0	1,807,657	3,518,640	3,198,810	(319,830)	(9%)
Other Operating Expense	113	1,476	919	11,500	11,000	(500)	(4%)
<b>Total Expenses</b>	<b>375,264</b>	<b>441,414</b>	<b>2,340,116</b>	<b>4,119,737</b>	<b>3,874,924</b>	<b>(244,813)</b>	<b>(6%)</b>
<b>Net Cost (before allocations)</b>	<b>\$375,256</b>	<b>\$441,414</b>	<b>\$2,340,116</b>	<b>\$4,119,737</b>	<b>\$3,874,924</b>	<b>(\$244,813)</b>	<b>(6%)</b>
Allocated To Departments	(112,366)	(109,852)	(123,416)	(133,518)	(140,703)	(7,185)	(5%)
Allocated From Departments	320	1,383	686	155	2,320	2,165	1394%
<b>Net Cost</b>	<b>\$263,209</b>	<b>\$332,944</b>	<b>\$2,217,385</b>	<b>\$3,986,374</b>	<b>\$3,736,540</b>	<b>(\$249,833)</b>	<b>(6%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
909 - DAMAGE RESTORATION

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$216,742	\$762,521	\$85,876	\$360,000	\$480,000	(\$120,000)	(33%)
Miscellaneous	15	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>216,756</b>	<b>762,521</b>	<b>85,876</b>	<b>360,000</b>	<b>480,000</b>	<b>(120,000)</b>	<b>(33%)</b>
<b>Expenses:</b>							
Employee Compensation	282,238	400,534	300,537	488,259	781,019	292,760	60%
Expenses Related to Employee Compensation	53,006	81,361	63,195	148,065	180,056	31,992	22%
Materials and Supplies	9,852	8,378	12,785	10,850	10,950	100	1%
Utilities and Telephone	0	34	0	0	0	0	0%
Outside Services	3,150,237	5,409,857	5,388,818	3,483,224	3,483,224	0	0%
Other Operating Expense	10,251	7,394	1,427	15,500	14,500	(1,000)	(6%)
<b>Total Expenses</b>	<b>3,505,583</b>	<b>5,907,558</b>	<b>5,766,763</b>	<b>4,145,898</b>	<b>4,469,750</b>	<b>323,852</b>	<b>8%</b>
<b>Net Cost (before allocations)</b>	<b>\$3,288,827</b>	<b>\$5,145,037</b>	<b>\$5,680,887</b>	<b>\$3,785,898</b>	<b>\$3,989,750</b>	<b>\$203,852</b>	<b>5%</b>
Allocated To Departments	(3,350)	(4,608)	(345)	0	0	0	0%
Allocated From Departments	3,489	3,417	849	1,242	2,010	768	62%
<b>Net Cost</b>	<b>\$3,288,966</b>	<b>\$5,143,847</b>	<b>\$5,681,391</b>	<b>\$3,787,140</b>	<b>\$3,991,760</b>	<b>\$204,620</b>	<b>5%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
910 - BUILDING MAINTENANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$263,544	\$5,957	\$0	\$2,000	\$2,000	\$0	0%
Miscellaneous	109	96	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>263,653</b>	<b>6,053</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	606,114	518,597	539,269	639,396	643,417	4,021	1%
Expenses Related to Employee Compensation	168,731	125,084	141,224	191,413	202,852	11,439	6%
Materials and Supplies	18,592	24,665	116,925	21,999	10,325	(11,674)	(53%)
Utilities and Telephone	16,850	0	0	0	0	0	0%
Professional Fees	20,285	44,057	11,284	53,783	41,400	(12,383)	(23%)
Outside Services	1,896,563	1,890,275	1,489,822	2,685,677	2,060,539	(625,138)	(23%)
Repairs and Maintenance	23,266	71,310	2,563	37,318	32,000	(5,318)	(14%)
Other Operating Expense	38,618	15,215	9,937	69,000	26,000	(43,000)	(62%)
<b>Total Expenses</b>	<b>2,789,018</b>	<b>2,689,205</b>	<b>2,311,024</b>	<b>3,698,586</b>	<b>3,016,533</b>	<b>(682,053)</b>	<b>(18%)</b>
<b>Net Cost (before allocations)</b>	<b>\$2,525,365</b>	<b>\$2,683,152</b>	<b>\$2,311,024</b>	<b>\$3,696,586</b>	<b>\$3,014,533</b>	<b>(\$682,053)</b>	<b>(18%)</b>
Allocated To Departments	(8,298)	0	0	0	0	0	0%
Allocated From Departments	5,125	5,034	4,041	4,251	1,646	(2,605)	(61%)
<b>Net Cost</b>	<b>\$2,522,192</b>	<b>\$2,688,186</b>	<b>\$2,315,066</b>	<b>\$3,700,837</b>	<b>\$3,016,179</b>	<b>(\$684,658)</b>	<b>(19%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
911 - APPLIANCE

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$34,015	\$34,934	\$17,175	\$30,386	\$30,397	(\$11)	0%
Miscellaneous	7	20	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>34,022</b>	<b>34,954</b>	<b>17,175</b>	<b>30,386</b>	<b>30,397</b>	<b>(11)</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	327,285	315,478	240,684	296,970	302,690	5,720	2%
Expenses Related to Employee Compensation	151,569	138,336	121,141	131,797	138,469	6,672	5%
Materials and Supplies	417,194	438,263	368,470	606,649	655,849	49,200	8%
Cost of Goods Sold	382	59	139	0	500	500	0%
Outside Services	97,568	296,270	49,615	123,000	99,143	(23,857)	(19%)
Repairs and Maintenance	205	39	121	800	800	0	0%
Other Operating Expense	2,803	2,548	2,332	6,501	7,900	1,399	22%
<b>Total Expenses</b>	<b>997,006</b>	<b>1,190,994</b>	<b>782,503</b>	<b>1,165,717</b>	<b>1,205,351</b>	<b>39,634</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$962,983</b>	<b>\$1,156,040</b>	<b>\$765,328</b>	<b>\$1,135,331</b>	<b>\$1,174,953</b>	<b>\$39,622</b>	<b>3%</b>
Allocated From Departments	43,313	38,600	45,229	50,959	53,276	2,317	5%
<b>Net Cost</b>	<b>\$1,006,296</b>	<b>\$1,194,640</b>	<b>\$810,556</b>	<b>\$1,186,290</b>	<b>\$1,228,229</b>	<b>\$41,940</b>	<b>4%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
912 - CARPENTRY

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$26,974	\$16,301	\$7,858	\$95,379	\$144,709	(\$49,330)	(52%)
Miscellaneous	791	4,820	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>27,765</b>	<b>21,121</b>	<b>7,858</b>	<b>95,379</b>	<b>144,709</b>	<b>(49,330)</b>	<b>(52%)</b>
<b>Expenses:</b>							
Employee Compensation	2,278,221	2,141,604	1,655,220	2,244,270	2,243,990	(280)	0%
Expenses Related to Employee Compensation	1,052,451	957,710	911,531	1,004,811	1,028,808	23,996	2%
Materials and Supplies	747,237	735,771	474,869	858,815	846,241	(12,574)	(1%)
Cost of Goods Sold	1,844	(1,286)	42	0	0	0	0%
Utilities and Telephone	4,000	28,547	13,372	29,264	37,923	8,659	30%
Equipment Rental	15,913	31,227	39,542	15,000	40,000	25,000	167%
Outside Services	510,206	730	0	5,000	5,000	0	0%
Repairs and Maintenance	2,550	2,075	902	3,600	3,600	0	0%
Other Operating Expense	17,997	18,985	19,469	27,800	20,000	(7,800)	(28%)
<b>Total Expenses</b>	<b>4,630,418</b>	<b>3,915,361</b>	<b>3,114,946</b>	<b>4,188,560</b>	<b>4,225,561</b>	<b>37,001</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,602,653</b>	<b>\$3,894,241</b>	<b>\$3,107,088</b>	<b>\$4,093,181</b>	<b>\$4,080,853</b>	<b>(\$12,328)</b>	<b>0%</b>
Allocated From Departments	133,481	120,244	125,499	129,610	132,194	2,585	2%
<b>Net Cost</b>	<b>\$4,736,135</b>	<b>\$4,014,485</b>	<b>\$3,232,587</b>	<b>\$4,222,791</b>	<b>\$4,213,047</b>	<b>(\$9,744)</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
913 - ELECTRICAL

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$59,322	\$52,342	\$33,369	\$30,460	\$31,927	(\$1,467)	(5%)
Miscellaneous	179	465	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>59,501</u></b>	<b><u>52,807</u></b>	<b><u>33,369</u></b>	<b><u>30,460</u></b>	<b><u>31,927</u></b>	<b><u>(1,467)</u></b>	<b><u>(5%)</u></b>
<b>Expenses:</b>							
Employee Compensation	465,801	487,335	410,904	589,815	547,476	(42,339)	(7%)
Expenses Related to Employee Compensation	222,330	204,927	204,082	263,756	250,027	(13,730)	(5%)
Materials and Supplies	98,270	90,207	61,862	119,614	109,575	(10,039)	(8%)
Cost of Goods Sold	88	395	63	400	400	0	0%
Outside Services	37,506	116,736	34,122	145,000	110,000	(35,000)	(24%)
Repairs and Maintenance	162	0	0	400	400	0	0%
Other Operating Expense	4,971	4,451	4,261	8,001	7,000	(1,001)	(13%)
<b>Total Expenses</b>	<b><u>829,129</u></b>	<b><u>904,052</u></b>	<b><u>715,294</u></b>	<b><u>1,126,987</u></b>	<b><u>1,024,878</u></b>	<b><u>(102,109)</u></b>	<b><u>(9%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$769,628</u></b>	<b><u>\$851,245</u></b>	<b><u>\$681,924</u></b>	<b><u>\$1,096,527</u></b>	<b><u>\$992,951</u></b>	<b><u>(\$103,575)</u></b>	<b><u>(9%)</u></b>
Allocated From Departments	80,196	71,906	67,494	70,041	80,028	9,987	14%
<b>Net Cost</b>	<b><u>\$849,824</u></b>	<b><u>\$923,151</u></b>	<b><u>\$749,418</u></b>	<b><u>\$1,166,567</u></b>	<b><u>\$1,072,979</u></b>	<b><u>(\$93,589)</u></b>	<b><u>(8%)</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
914 - PLUMBING

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$304,301	\$260,961	\$184,742	\$126,669	\$139,422	(\$12,753)	(10%)
Miscellaneous	316	10	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>304,617</u></b>	<b><u>260,971</u></b>	<b><u>184,742</u></b>	<b><u>126,669</u></b>	<b><u>139,422</u></b>	<b><u>(12,753)</u></b>	<b><u>(10%)</u></b>
<b>Expenses:</b>							
Employee Compensation	1,287,294	1,280,824	1,367,644	1,448,591	1,500,047	51,456	4%
Expenses Related to Employee Compensation	575,998	539,821	602,586	629,575	661,376	31,801	5%
Materials and Supplies	1,013,301	1,309,875	552,234	796,393	791,551	(4,842)	(1%)
Cost of Goods Sold	1,145	13,432	541	400	1,000	600	150%
Professional Fees	0	1,250	0	0	0	0	0%
Outside Services	897,341	1,731,901	476,775	590,002	590,989	987	0%
Repairs and Maintenance	1,496	1,381	0	2,000	2,000	0	0%
Other Operating Expense	12,557	12,804	12,802	23,900	20,900	(3,000)	(13%)
<b>Total Expenses</b>	<b><u>3,789,132</u></b>	<b><u>4,891,288</u></b>	<b><u>3,012,582</u></b>	<b><u>3,490,861</u></b>	<b><u>3,567,863</u></b>	<b><u>77,002</u></b>	<b><u>2%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$3,484,514</u></b>	<b><u>\$4,630,316</u></b>	<b><u>\$2,827,840</u></b>	<b><u>\$3,364,192</u></b>	<b><u>\$3,428,442</u></b>	<b><u>\$64,250</u></b>	<b><u>2%</u></b>
Allocated From Departments	157,856	160,103	144,319	158,281	200,737	42,456	27%
<b>Net Cost</b>	<b><u>\$3,642,371</u></b>	<b><u>\$4,790,420</u></b>	<b><u>\$2,972,160</u></b>	<b><u>\$3,522,473</u></b>	<b><u>\$3,629,178</u></b>	<b><u>\$106,705</u></b>	<b><u>3%</u></b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
917 - INTERIOR COMPONENTS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$919	(\$15)	\$1,247	\$59,093	\$27,428	\$31,665	54%
Miscellaneous	263	364	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,183</u></b>	<b><u>349</u></b>	<b><u>1,247</u></b>	<b><u>59,093</u></b>	<b><u>27,428</u></b>	<b><u>31,665</u></b>	<b><u>54%</u></b>
<b>Expenses:</b>							
Employee Compensation	505,615	476,889	276,769	428,168	437,280	9,112	2%
Expenses Related to Employee Compensation	226,959	204,329	143,132	186,147	195,511	9,364	5%
Materials and Supplies	642,416	566,825	252,421	675,223	629,585	(45,638)	(7%)
Cost of Goods Sold	109	608	45	0	0	0	0%
Outside Services	1,976	1,782	0	0	0	0	0%
Repairs and Maintenance	237	0	98	500	500	0	0%
Other Operating Expense	4,405	5,676	3,012	6,000	4,000	(2,000)	(33%)
<b>Total Expenses</b>	<b><u>1,381,718</u></b>	<b><u>1,256,110</u></b>	<b><u>675,475</u></b>	<b><u>1,296,038</u></b>	<b><u>1,266,876</u></b>	<b><u>(29,162)</u></b>	<b><u>(2%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,380,535</u></b>	<b><u>\$1,255,761</u></b>	<b><u>\$674,228</u></b>	<b><u>\$1,236,945</u></b>	<b><u>\$1,239,448</u></b>	<b><u>\$2,503</u></b>	<b><u>0%</u></b>
Allocated From Departments	13,703	12,490	19,397	15,726	17,322	1,596	10%
<b>Net Cost</b>	<b><u>\$1,394,238</u></b>	<b><u>\$1,268,250</u></b>	<b><u>\$693,625</u></b>	<b><u>\$1,252,671</u></b>	<b><u>\$1,256,770</u></b>	<b><u>\$4,099</u></b>	<b><u>0%</u></b>



**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
918 - HANDYMAN SERVICES

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$39,887	\$33,355	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>39,887</b>	<b>33,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	57,189	45,143	0	0	0	0	0%
Expenses Related to Employee Compensation	20,966	23,728	0	0	0	0	0%
Materials and Supplies	7,627	363	0	0	0	0	0%
Other Operating Expense	0	697	0	0	0	0	0%
<b>Total Expenses</b>	<b>85,781</b>	<b>69,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$45,894</b>	<b>\$36,576</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Net Cost</b>	<b>\$45,894</b>	<b>\$36,576</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
920 - CONSTRUCTION/PROJECT MANAGEMENT

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$22,522	\$9,685	\$6,985	\$16,974	\$18,100	(\$1,126)	(7%)
Miscellaneous	25	(15,717)	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>22,547</b>	<b>(6,032)</b>	<b>6,985</b>	<b>16,974</b>	<b>18,100</b>	<b>(1,126)</b>	<b>(7%)</b>
<b>Expenses:</b>							
Employee Compensation	609,099	656,532	579,847	703,696	625,169	(78,527)	(11%)
Expenses Related to Employee Compensation	132,217	171,466	156,012	177,467	164,116	(13,351)	(8%)
Materials and Supplies	13,589	5,314	810	5,000	5,000	0	0%
Professional Fees	134,578	107,863	61,189	116,000	103,500	(12,500)	(11%)
Equipment Rental	0	0	0	2,500	0	(2,500)	(100%)
Outside Services	10,685,686	10,567,488	6,132,266	7,344,174	5,710,646	(1,633,528)	(22%)
Repairs and Maintenance	86,711	52,875	18,876	86,000	53,500	(32,500)	(38%)
Other Operating Expense	2,520	10,935	5,886	16,100	9,900	(6,200)	(39%)
<b>Total Expenses</b>	<b>11,664,400</b>	<b>11,572,472</b>	<b>6,954,886</b>	<b>8,450,938</b>	<b>6,671,831</b>	<b>(1,779,107)</b>	<b>(21%)</b>
<b>Net Cost (before allocations)</b>	<b>\$11,641,852</b>	<b>\$11,578,504</b>	<b>\$6,947,901</b>	<b>\$8,433,964</b>	<b>\$6,653,731</b>	<b>(\$1,780,233)</b>	<b>(21%)</b>
Allocated From Departments	5,901	5,474	3,814	4,751	5,033	282	6%
<b>Net Cost</b>	<b>\$11,647,753</b>	<b>\$11,583,978</b>	<b>\$6,951,715</b>	<b>\$8,438,714</b>	<b>\$6,658,763</b>	<b>(\$1,779,951)</b>	<b>(21%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
925 - MANOR ALTERATIONS AND PERMITS

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$394,981	\$489,365	\$427,565	\$521,344	\$815,230	(\$293,886)	(56%)
Miscellaneous	7,950	3,368	1,650	4,000	84,175	(80,175)	(2004%)
<b>Total Non-Assessment Revenue</b>	<b>402,931</b>	<b>492,734</b>	<b>429,215</b>	<b>525,344</b>	<b>899,405</b>	<b>(374,061)</b>	<b>(71%)</b>
<b>Expenses:</b>							
Employee Compensation	512,711	473,776	474,991	728,698	931,561	202,863	28%
Expenses Related to Employee Compensation	180,367	145,826	128,249	207,123	278,477	71,354	34%
Materials and Supplies	73,234	79,105	51,341	9,500	13,265	3,765	40%
Professional Fees	0	0	0	0	5,000	5,000	0%
Outside Services	(7,631)	162,671	168,831	10,000	190,000	180,000	1800%
Other Operating Expense	1,065	7,002	128	7,100	11,654	4,554	64%
<b>Total Expenses</b>	<b>759,746</b>	<b>868,381</b>	<b>823,541</b>	<b>962,420</b>	<b>1,429,957</b>	<b>467,537</b>	<b>49%</b>
<b>Net Cost (before allocations)</b>	<b>\$356,815</b>	<b>\$375,647</b>	<b>\$394,326</b>	<b>\$437,076</b>	<b>\$530,552</b>	<b>\$93,476</b>	<b>21%</b>
Allocated From Departments	10,070	9,409	6,315	9,369	9,957	588	6%
<b>Net Cost</b>	<b>\$366,885</b>	<b>\$385,056</b>	<b>\$400,642</b>	<b>\$446,445</b>	<b>\$540,509</b>	<b>\$94,064</b>	<b>21%</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
926 - FACILITIES MANAGEMENT

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$500	\$0	\$0	\$0	\$0	0%
Miscellaneous	126	87	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>126</b>	<b>587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	375,844	379,349	265,531	329,105	335,345	6,240	2%
Expenses Related to Employee Compensation	158,865	153,253	124,459	136,100	142,869	6,769	5%
Materials and Supplies	157,169	129,087	39,463	54,900	54,900	0	0%
Equipment Rental	0	0	875	4,000	4,000	0	0%
Outside Services	37,224	16,749	23,769	25,000	25,000	0	0%
Repairs and Maintenance	0	4,782	4,190	15,700	15,700	0	0%
Other Operating Expense	3,135	3,015	2,198	7,501	6,500	(1,001)	(13%)
<b>Total Expenses</b>	<b>732,236</b>	<b>686,235</b>	<b>460,483</b>	<b>572,306</b>	<b>584,314</b>	<b>12,008</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$732,111</b>	<b>\$685,649</b>	<b>\$460,483</b>	<b>\$572,306</b>	<b>\$584,314</b>	<b>\$12,008</b>	<b>2%</b>
Allocated To Departments	(592,010)	(510,379)	(347,813)	(413,325)	(482,754)	(69,430)	(17%)
Allocated From Departments	44,658	39,423	38,224	40,129	47,828	7,699	19%
<b>Net Cost</b>	<b>\$184,759</b>	<b>\$214,693</b>	<b>\$150,895</b>	<b>\$199,111</b>	<b>\$149,388</b>	<b>(\$49,723)</b>	<b>(25%)</b>

**2022 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
932 - PAINT

	2018 Actuals	2019 Actuals	2020 Actual	2021 Budget	2022 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$4,622	\$2,356	\$1,892	\$6,205	\$4,099	\$2,106	34%
Miscellaneous	286	143	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>4,908</b>	<b>2,499</b>	<b>1,892</b>	<b>6,205</b>	<b>4,099</b>	<b>2,106</b>	<b>34%</b>
<b>Expenses:</b>							
Employee Compensation	2,206,000	2,229,759	1,560,718	2,108,288	1,889,727	(218,561)	(10%)
Expenses Related to Employee Compensation	1,082,365	1,024,686	906,248	1,012,719	933,569	(79,150)	(8%)
Materials and Supplies	554,380	547,311	280,951	532,542	533,688	1,146	0%
Cost of Goods Sold	0	591	3	0	0	0	0%
Utilities and Telephone	(1,008)	0	0	0	0	0	0%
Equipment Rental	25,392	37,759	44,837	20,000	50,000	30,000	150%
Outside Services	4,409	4,588	1,758	9,447	55,995	46,548	493%
Repairs and Maintenance	2,724	5,307	2,067	8,000	8,000	0	0%
Other Operating Expense	25,514	26,159	19,342	30,000	29,500	(500)	(2%)
<b>Total Expenses</b>	<b>3,899,777</b>	<b>3,876,159</b>	<b>2,815,925</b>	<b>3,720,996</b>	<b>3,500,479</b>	<b>(220,517)</b>	<b>(6%)</b>
<b>Net Cost (before allocations)</b>	<b>\$3,894,868</b>	<b>\$3,873,660</b>	<b>\$2,814,033</b>	<b>\$3,714,791</b>	<b>\$3,496,380</b>	<b>(\$218,411)</b>	<b>(6%)</b>
Allocated From Departments	80,583	71,484	59,991	85,730	98,270	12,540	15%
<b>Net Cost</b>	<b>\$3,975,451</b>	<b>\$3,945,144</b>	<b>\$2,874,024</b>	<b>\$3,800,521</b>	<b>\$3,594,650</b>	<b>(\$205,871)</b>	<b>(5%)</b>