

# **2023 BUSINESS PLANS**

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



Laguna Woods Village®



**Laguna Woods Village  
2023 BUSINESS PLANS  
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## STAFF REPORT

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**DATE:** November 1, 2022  
**FOR:** Board of Directors  
**SUBJECT:** 2023 Business Plan – Final

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### **RECOMMENDATION**

Receive and file.

### **BACKGROUND**

In September 2022, at regular scheduled meetings, each of the Corporate Boards adopted by resolution the 2023 Business Plans inclusive of operating, capital, and reserve funding. Collectively, a consolidated budget of \$116,606,013 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 \$1,834,493 or 2% compared to current year, of which \$822,655 relates to planned expenditures for outside services and \$808,414 relates to planned employee wage and staffing increases.

### **DISCUSSION**

As a service organization, VMS staffing is the largest component of the business plan. The adopted budget includes a net increase of 1.78 positions to address enhancements in service levels with an emphasis on information services and landscape 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 (\$1,426,034) or (7%)** due to an increase of the Trust Facilities Fee and projected resales. The Trust Facilities Fee increased from \$5,000 to \$7,500 on January 1, 2022.

#### **Expenses**

- **Employee Compensation increased by \$808,414 or 2%** due to increases in staffing and planned wages. Staffing levels increased by 1.78 Full Time Equivalents (FTEs), primarily in Information Services and Landscape Services due to added customer service representatives and an added administrative assistant to better support resident calls.

- **Expenses Related to Compensation increased by \$564,407 or 4%** primarily due to rate increases for union and non-union medical insurance, retirement, FICA, unemployment tax, and workers' compensation expenses.
- **Materials and Supplies increased by \$132,521 or 2%** due to rising material costs for bath, kitchen, and other interior components in addition to replenishing ID card materials in Community Services which were not budgeted in the 2022 budget year.
- **Cost of Goods Sold increased by \$125,323 or 40%** due to a projected increase in fuel and Golf Pro Shop sales.
- **Sewer decreased by (\$649,733) or (17%)** based on decreased rates for residential sewer and a projected increase in budget year. Residential Sewer rates decreased per El Toro Water budget that went into effect July 2022.
- **Water decreased by (\$176,042) or (3%)** primarily due to planned irrigation water conservation efforts.
- **Trash increased by \$689,892 or 51%** based on contracted rates with new vendor, CR&R.
- **Gas increased by \$101,634 or \$44%** based on historical consumption at projected rates.
- **Legal fees decreased by (\$280,000) or (25%)** due to a declining trend in employee-related litigation.
- **Professional Fees increased by \$264,747 or 32%** due to increased software licensing costs associated with the use of cloud-based systems.
- **Outside Services increased by \$822,655 or 4%** primarily due to an increase in anticipated programs such as waste line replacement, general plumbing replacements, fumigation, and movement of software licensing fees from Repairs and Maintenance.
- **Repairs and Maintenance decreased by (\$181,990) or (11%)** due to moving software licensing fees into Outside Services for Information Services.
- **Income, Property, and Sales Tax increased by \$256,192 or 2%** for the cooperatives, in anticipation of higher assessed property values.
- **Insurance increased by \$470,664 or 3%** due to market conditions. Hazard & Liability and Property insurance renewals are projected to be higher for 2023.

## **FINANCIAL ANALYSIS**

The Business Plans adopted by GRF, United, and Third will be notified to members at least 30 days prior to the start of the 2023 fiscal year, as required by Civil Code §5300.

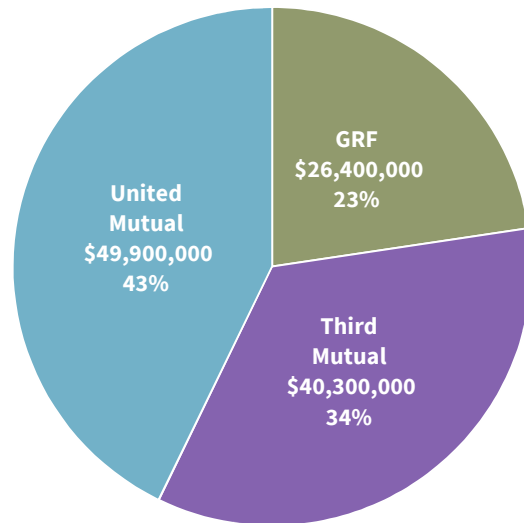
**Prepared By:** Jose Campos, Assistant Director of Financial Services

**Reviewed By:** Steve Hormuth, Director of Financial Services  
Siobhan Foster, Chief Executive Officer

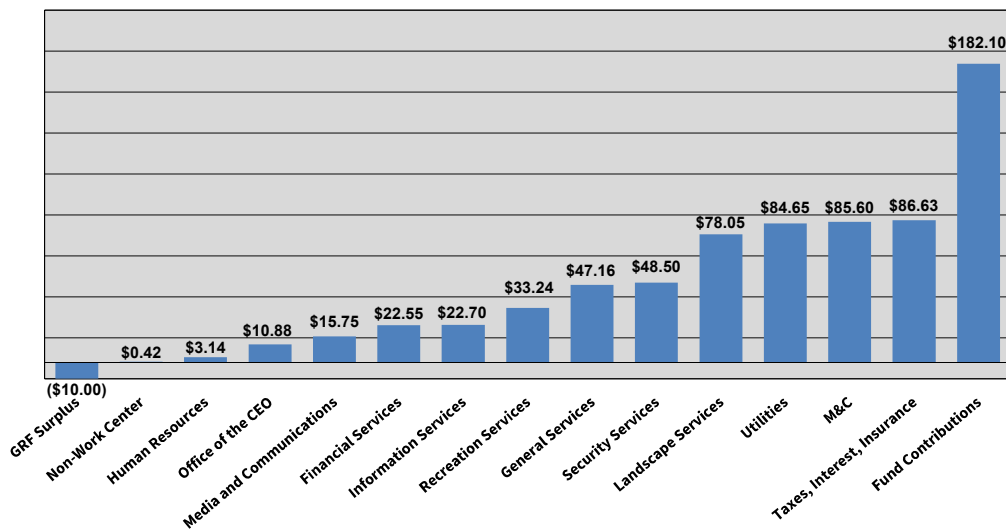
## Business Plan Update

- \$138 million planned expenditures is offset by non-assessment revenues of \$21 million
- Staffing net increase of 1.78 full-time equivalents
- GRF five-year CIP with \$8.2M for planned projects and equipment in 2023

### 2023 Net Budget - \$117 Million



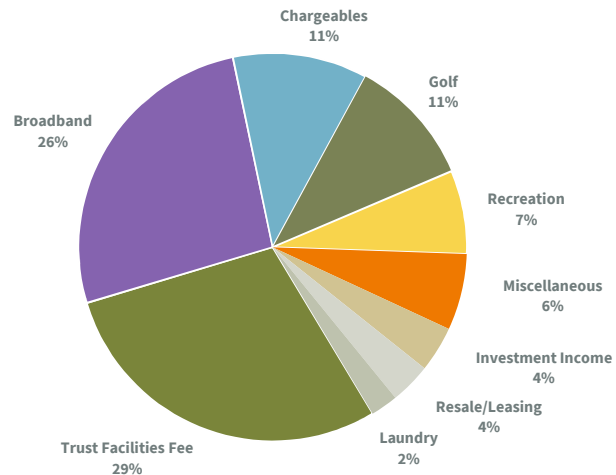
### 2023 Average Basic Assessment is \$711 per month



## Comprehensive Fee Review

- Trust Facilities Fee
- Broadband
- Chargeable Services
- Golf Fees
- Recreation
- Investment Income
- Resale/Leasing
- Laundry

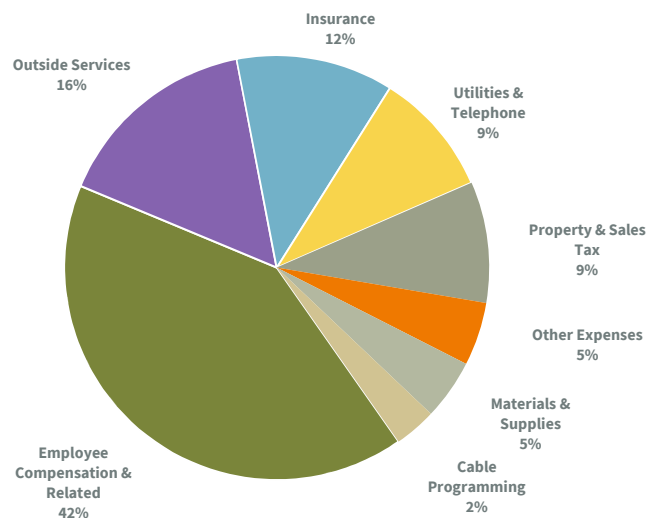
### Non Assessment Revenue \$21 Million



## 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.

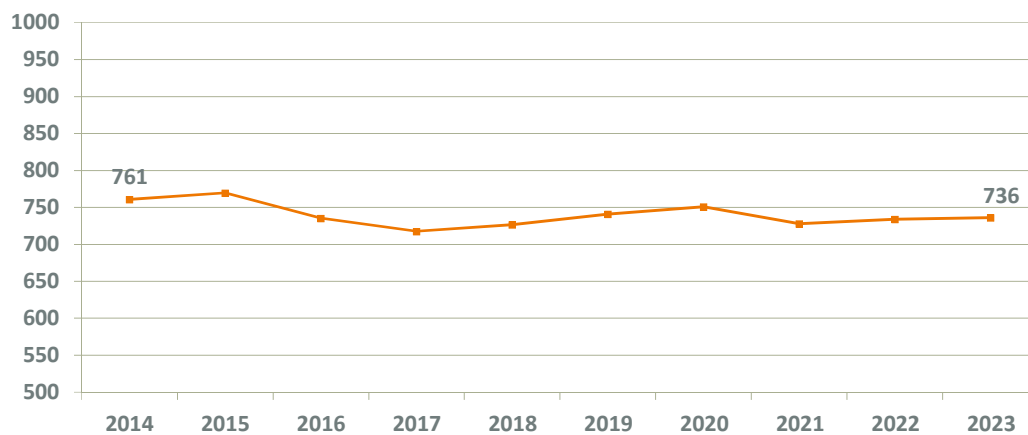
### Gross Expenses - \$138 Million



## Staffing Full-Time Equivalents (FTEs)

Department	2022	2023	Increase/ (Decrease)
Office of the CEO	19.50	18.50	(1.00)
Media & Communications	23.35	23.15	(0.20)
Information Services	36.00	38.00	2.00
General Services	87.00	87.00	0.00
Financial Services	31.00	30.50	(0.50)
Security Services	117.55	118.03	0.48
Landscape Services	146.50	147.50	1.00
Recreation Services	84.79	84.79	0.00
Human Resources	9.40	9.40	0.00
Maintenance & Construction	179.10	179.10	0.00
<b>Total FTEs</b>	<b>734.19</b>	<b>735.97</b>	<b>1.78</b>

## 10-Year Staffing Budget (FTEs)





# 2023 BUSINESS PLAN

United Laguna Woods Mutual

Adopted September 13, 2022

## BOARD OF DIRECTORS

ANTHONY LIBERATORE, President  
MAGGIE BLACKWELL, 1<sup>st</sup> Vice President  
REZA BASTANI, 2<sup>nd</sup> Vice President  
NEDA ARDANI, Secretary  
AZAR ASGARI, Treasurer  
PRAKASH “CASH” ACHREKAR  
DIANE CASEY  
PATRICIA ENGLISH  
PEARL LEE  
LENNY ROSS  
ANDRE TORNG

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

SIOBHAN FOSTER, CEO  
STEVE HORMUTH, Director of Financial Services



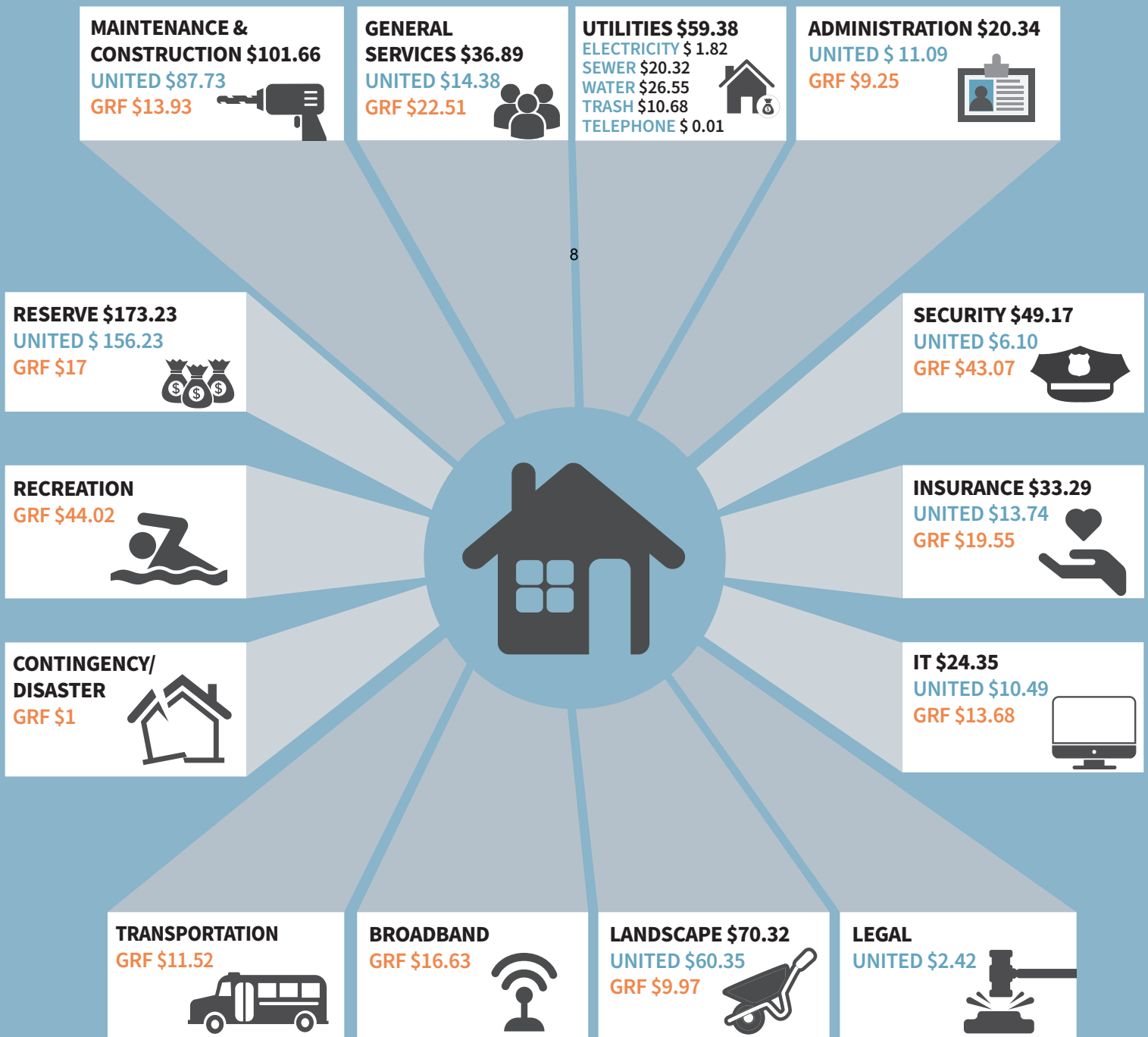


UNITED LAGUNA WOODS  
MUTUAL

## 2023 ASSESSMENT WITHOUT TAXES

HOW \$644.22 IS SPENT MONTHLY

FOR UNITED • FOR GRF







## 2023 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL***	2021 ACTUAL***	2022 PLAN	2023 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2022	2023	Change
REVENUES								
Non-Assessment Revenues								
Merchandise Sales	\$1,840	\$1,245	\$4,910	\$3,001	\$4,573	\$0.04	\$0.06	(\$0.02)
Fees and Charges to Residents	602,446	373,419	607,598	788,570	819,587	10.39	10.80	(0.41)
Laundry	253,604	243,779	244,083	270,000	270,000	3.56	3.56	0.00
Miscellaneous	554,172	480,928	617,321	622,955	687,276	8.21	9.06	(0.85)
Total Revenue	\$1,412,062	\$1,099,371	\$1,473,912	\$1,684,526	\$1,781,436	\$22.20	\$23.48	(\$1.28)
EXPENSES								
Employee Compensation	\$6,772,640	\$6,825,158	\$7,174,365	\$8,095,575	\$8,269,202	\$106.69	\$108.98	\$2.29
Expenses Related to Compensation	2,525,920	2,827,770	2,886,042	3,299,711	3,440,129	43.49	45.34	1.85
Material and Supplies	831,110	618,146	855,418	759,099	823,417	10.00	10.85	0.85
Electricity	161,483	68,478	91,483	130,789	137,760	1.72	1.82	0.10
Sewer	1,743,577	1,746,512	1,911,413	1,898,400	1,542,000	25.02	20.32	(4.70)
Water	1,790,236	1,940,632	2,119,249	2,127,288	2,014,664	28.04	26.55	(1.49)
Trash	422,299	431,734	448,509	524,703	810,652	6.92	10.68	3.76
Telephone	638	642	676	706	633	0.01	0.01	0.00
Legal Fees	238,961	267,853	170,799	246,652	183,325	3.25	2.42	(0.83)
Professional Fees	99,831	77,833	55,905	96,041	101,932	1.27	1.34	0.07
Equipment Rental	5,960	6,996	10,010	7,977	8,688	0.11	0.11	0.00
Outside Services	1,180,521	1,216,177	2,236,325	1,477,541	2,172,103	19.47	28.63	9.16
Repairs and Maintenance	35,538	26,861	34,842	37,648	41,433	0.50	0.55	0.05
Other Operating Income Taxes	135,553	107,017	114,556	167,044	158,654	2.20	2.09	(0.11)
Income Taxes	(13,931)	(265)	8,166	0	0	0.00	0.00	0.00
Property Tax*	11,375,124	11,899,352	0	0	0	**	**	**
Property Insurance**	952,802	1,817,403	3,178,761	3,219,547	3,559,064	**	**	**
Insurance	529,725	698,111	888,271	928,502	1,042,349	12.24	13.74	1.50
Net Allocation to Mutuals	1,004,578	1,303,774	1,109,819	1,171,082	1,178,364	15.43	15.53	0.10
Uncollectible Accounts	32,610	1,462	(16,942)	15,000	15,000	0.20	0.20	0.00
(Gain)/Loss on Sale	(57)	(6,325)	(87)	0	0	0.00	0.00	0.00
Total Expenses	\$29,825,118	\$31,875,321	\$23,277,580	\$24,203,305	\$25,499,369	\$276.56	\$289.16	\$12.60
(Surplus)/Deficit Recovery	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Total Operating	\$28,413,056	\$30,775,950	\$21,803,668	\$22,518,779	\$23,717,933	\$254.36	\$265.68	\$11.32
FUND CONTRIBUTIONS								
Reserve Fund	\$11,229,648	\$11,534,670	\$10,775,910	\$10,776,240	\$11,853,864	\$142.02	\$156.23	\$14.21
Contingency Fund	1,138,140	758,760	758,760	0	75,876	0.00	1.00	1.00
Property Tax Fund	0	0	12,217,207	12,401,160	12,649,183	**	**	**
Total Fund Contributions	\$12,367,788	\$12,293,430	\$23,751,877	\$23,177,400	\$24,578,923	\$142.02	\$157.23	\$15.21
TOTAL MUTUAL	\$40,780,844	\$43,069,380	\$45,555,545	\$45,696,179	\$48,296,856	\$396.38	\$422.91	\$26.53
GOLDEN RAIN FOUNDATION								
GRF Operating	\$13,947,912	\$13,779,082	\$14,158,462	\$14,834,611	15,502,302	\$195.50	\$204.31	\$8.81
GRF Reserve Contributions	1,289,892	1,441,644	1,441,644	1,289,892	1,289,892	17.00	17.00	0.00
GRF Contingency Contributions	151,752	379,380	0	379,380	0	5.00	0.00	(5.00)
Total GRF	\$15,389,556	\$15,600,106	\$15,600,106	\$16,503,883	\$16,792,194	\$217.50	\$221.31	\$3.81
TOTAL BASIC ASSESSMENTS	\$56,170,400	\$58,669,486	\$61,155,651	\$62,200,062	\$65,089,050	\$613.88	\$644.22	\$30.34

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

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

\*\*\*2020 and 2021 Actuals were affected by Covid-19 Pandemic.



## 2023 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL***	2021 ACTUAL***	2022 PLAN	2023 PLAN	ASSESSMENT Per Manor Per Month		
						2022	2023	Change
<b>OPERATING:</b>								
Office of the CEO	\$407,504	\$457,914	\$296,799	\$454,410	\$452,931	\$5.99	\$5.97	(\$0.02)
Information Services	692,763	827,452	871,999	990,901	795,730	13.06	10.49	(2.57)
General Services	892,168	1,070,576	1,051,619	988,458	1,090,978	13.03	14.38	1.35
Financial Services	628,139	704,561	721,529	804,625	778,832	10.60	10.26	(0.34)
Security Services	133,112	169,388	156,988	174,611	463,021	2.30	6.10	3.80
Landscape Services	3,591,107	4,127,897	4,156,995	4,492,775	4,579,396	59.21	60.35	1.14
Human Resource Services	7,296	143,579	74,048	146,652	83,325	1.93	1.10	(0.83)
Property Insurance**	952,802	1,817,403	3,178,761	3,219,548	3,559,064	**	**	**
All Other Insurance	529,725	698,111	888,271	938,678	1,056,296	12.37	13.92	1.55
Maintenance & Construction	5,209,544	4,914,630	6,109,500	5,947,019	6,656,391	78.38	87.73	9.35
Non Work Center	3,993,772	3,945,087	4,297,394	4,361,102	4,201,969	57.49	55.38	(2.11)
Property Tax*	11,375,124	11,899,352	0	0	0	**	**	**
<b>Net Operating</b>	<b>\$28,413,056</b>	<b>\$30,775,950</b>	<b>\$21,803,903</b>	<b>\$22,518,779</b>	<b>\$23,717,933</b>	<b>\$254.36</b>	<b>\$265.68</b>	<b>\$11.32</b>
<b>FUND CONTRIBUTIONS</b>								
Reserve Fund	\$11,229,648	\$11,534,670	\$10,775,910	\$10,776,240	\$11,853,864	\$142.02	\$156.23	\$14.21
Contingency Fund	1,138,140	758,760	758,760	0	75,876	0.00	1.00	1.00
Property Tax Fund	0	0	12,217,207	12,401,160	12,649,183	**	**	**
<b>Total Fund Contributions</b>	<b>\$12,367,788</b>	<b>\$12,293,430</b>	<b>\$23,751,877</b>	<b>\$23,177,400</b>	<b>\$24,578,923</b>	<b>\$142.02</b>	<b>\$157.23</b>	<b>\$15.21</b>
<b>TOTAL MUTUAL</b>	<b>\$40,780,844</b>	<b>\$43,069,380</b>	<b>\$45,555,780</b>	<b>\$45,696,179</b>	<b>\$48,296,856</b>	<b>\$396.38</b>	<b>\$422.91</b>	<b>\$26.53</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,947,912	\$14,158,462	\$14,158,462	14,834,611	\$15,502,302	\$195.50	\$204.31	\$8.81
GRF Reserve Contributions	1,289,892	1,441,644	1,441,644	1,289,892	1,289,892	17.00	17.00	0.00
GRF Contingency Contributions	151,752	0	0	\$379,380	0	5.00	0.00	(5.00)
<b>Total GRF</b>	<b>\$15,389,556</b>	<b>\$15,600,106</b>	<b>\$15,600,106</b>	<b>\$16,503,883</b>	<b>\$16,792,194</b>	<b>\$217.50</b>	<b>\$221.31</b>	<b>\$3.81</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$56,170,400</b>	<b>\$58,669,486</b>	<b>\$61,155,886</b>	<b>\$62,200,062</b>	<b>\$65,089,050</b>	<b>\$613.88</b>	<b>\$644.22</b>	<b>\$30.34</b>

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

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

\*\*\*2020 and 2021 Actuals were affected by Covid-19 Pandemic.



## **RESOLUTION 01-22-60**

### **2023 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 13, 2022, that the Business Plan of this Corporation for the year 2023 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 \$48,296,856 is required by the Corporation to meet the United Laguna Woods Mutual operating expenses, reserve contributions, and restricted fund contributions for the year 2023. In addition, the sum of \$16,792,194 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 2023. Therefore, a total of \$65,089,050 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 \$26,300,690, of which \$13,651,507 is planned from the Reserve Fund and \$12,649,183 from the Property Taxes 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 2023, 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 01-22-61**

### **2023 RESERVE FUND RESOLUTION**

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

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

**NOW THEREFORE BE IT RESOLVED**, September 13, 2022, 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 2023; 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  
2023 PLAN  
Programs Report**

DESCRIPTION	2019			2020			2021			2022			2023			ASSESSMENT	
	ACTUALS			ACTUALS			ACTUALS			BUDGET			BUDGET			INCREASE/(DECREASE)	%
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>																	
1 PLUMBING SERVICE	\$1,674,053			\$1,678,492			\$1,421,163			\$1,216,188			\$1,576,070			\$359,882	30%
2 DAMAGE RESTORATION	0			0			1,193,726			750,051			885,805			135,754	18%
3 CARPENTRY SERVICE	188,134			472,259			511,314			567,600			638,911			71,311	13%
4 INTERIOR PREVENTIVE MAINTENANCE	345,817			264,354			258,391			377,755			374,517			(3,238)	(1%)
5 ELECTRICAL SERVICE	315,789			314,055			380,555			372,361			373,787			1,426	0%
6 APPLIANCE REPAIRS	316,893			263,734			243,776			329,042			319,633			(9,409)	(3%)
7 PEST CONTROL	176,611			79,544			196,579			186,500			257,655			71,155	38%
8 COUNTERTOP/FLOOR/TILE REPAIRS	164,092			104,693			100,534			127,371			149,440			22,069	17%
9 FIRE PROTECTION	11,819			11,603			26,652			32,430			34,394			1,964	6%
10 ENERGY PROGRAM	28,285			18,020			19,060			25,000			35,000			10,000	40%
11 MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	27,017			21,389			21,031			25,000			20,000			(5,000)	(20%)
12 GUTTER CLEANING	140,566			30,596			(30,596)			0			0			0	0%
<b>TOTAL</b>	<b>\$3,389,076</b>			<b>\$3,258,737</b>			<b>\$4,342,183</b>			<b>\$4,009,298</b>			<b>\$4,665,212</b>			<b>\$655,914</b>	<b>16%</b>
Line 2 includes damage restoration cleanup costs moved from contingency in 2021.																	
Line 12 was moved to General Services in 2020.																	
<b>OPERATING FUND - GENERAL SERVICES</b>																	
13 CONCRETE SERVICE	\$437,408			\$372,289			\$396,868			\$401,523			\$406,550			\$5,027	1%
14 JANITORIAL SERVICE	318,622			437,293			369,411			369,653			397,860			28,207	8%
15 GUTTER CLEANING	66,425			146,092			152,886			85,351			158,152			72,801	85%
16 WELDING	71,405			63,817			105,816			116,345			112,840			(3,505)	(3%)
17 TRAFFIC CONTROL	8,821			8,778			14,467			15,587			15,576			(11)	(0%)
<b>TOTAL</b>	<b>\$902,681</b>			<b>\$1,028,269</b>			<b>\$1,039,449</b>			<b>\$988,458</b>			<b>\$1,090,978</b>			<b>\$102,520</b>	<b>10%</b>
<b>OPERATING FUND - LANDSCAPE SERVICES</b>																	
18 GROUNDS MAINTENANCE	\$2,282,873			\$2,585,229			\$2,533,730			\$2,760,602			\$2,816,943			\$56,341	2%
19 IRRIGATION	612,789			784,777			728,291			819,029			809,937			(9,092)	(1%)
20 PEST CONTROL	219,894			229,312			275,162			274,513			315,267			40,754	15%
21 LANDSCAPE ADMINISTRATION	\$126,159			\$121,344			\$224,189			241,403			253,034			11,631	5%
22 SMALL EQUIPMENT REPAIR	188,316			190,463			215,076			209,626			192,214			(17,412)	(8%)
23 NURSERY & COMPOSTING	185,790			211,268			179,886			187,602			192,001			4,399	2%
24 TREE MAINTENANCE	(24,714)			5,504			5,974			0			0			0	0%
<b>TOTAL</b>	<b>\$3,591,107</b>			<b>\$4,127,897</b>			<b>\$4,156,995</b>			<b>\$4,492,775</b>			<b>\$4,579,396</b>			<b>\$86,621</b>	<b>2%</b>

**UNITED LAGUNA WOODS MUTUAL**  
**2023 PLAN**  
**Programs Report**

DESCRIPTION	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 BUDGET	2023 BUDGET	ASSESSMENT INCREASE/(DECREASE) \$	%
<b>RESERVE FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
25 BUILDING STRUCTURES	\$600,963	\$1,235,622	\$979,064	\$1,492,903	\$1,314,877	(\$178,026)	(12%)
26 CDS SIGNAGE	0	29,078	0	0	0	0	0%
27 ELECTRICAL SYSTEMS	447,860	319,500	418,938	660,595	509,495	(151,100)	(23%)
28 EXTERIOR WALKWAY LIGHTING	36,202	7,671	30,711	75,635	75,550	(85)	(0%)
29 FOUNDATIONS	41,608	0	18,910	43,436	43,436	0	0%
30 GUTTER REPLACEMENT	67,711	83,051	68,558	126,889	113,127	(13,762)	(11%)
31 PAINT - EXTERIOR	1,920,691	1,224,288	1,635,609	1,739,285	1,734,242	(5,043)	(0%)
32 PLUMBING REPLACEMENT	0	0	276,882	646,769	337,826	(308,943)	(48%)
33 PRIOR TO PAINT	938,463	776,863	701,954	882,584	996,471	113,887	13%
34 PAVING	392,760	368,865	510,630	389,319	398,371	9,052	2%
35 ROOFS	814,112	927,506	841,632	1,020,439	1,041,301	20,862	2%
36 WALLS	151,736	24,600	27,928	35,000	35,000	0	0%
37 WASTE LINE REMEDIATION	2,126,216	1,349,975	2,502,222	2,300,000	2,300,000	0	0%
38 WATER LINE - COPPER PIPE REMEDIATION	245,552	169,746	62,049	100,000	100,000	0	0%
39 WINDOW/SLIDING SCREEN DOOR	60,896	71,372	108,699	133,896	140,157	6,261	5%
<b>APPLIANCE AND FIXTURES:</b>							
40 COOKTOPS	106,637	55,479	58,719	70,442	69,963	(479)	(1%)
41 DISHWASHERS	93,094	52,993	66,351	97,526	96,362	(1,164)	(1%)
42 FIXTURES - BASINS/FAUCETS/SINKS/TOILETS	255,597	133,986	155,000	232,333	224,611	(7,722)	(3%)
43 GARBAGE DISPOSALS	110,654	74,176	115,475	117,647	118,247	600	1%
44 HOODS	21,474	10,264	18,470	40,005	39,542	(463)	(1%)
45 KITCHEN/BATH COUNTERS, FLOORS, MISC.	992,888	550,095	878,164	1,363,867	1,467,906	104,039	8%
46 OVENS	130,533	98,684	116,546	134,125	133,646	(479)	(0%)
47 RANGES	10,628	4,474	8,907	12,613	12,345	(268)	(2%)
48 REFRIGERATORS	185,323	97,109	158,863	223,841	222,137	(1,704)	(1%)
49 WATER HEATERS & PERMITS	1,205,084	282,448	479,830	762,029	749,363	(12,666)	(2%)
50 DRYERS - LAUNDRY	3,551	1,152	9,151	38,247	38,113	(134)	(0%)
51 WASHING MACHINES - LAUNDRY	2,717	64,094	42,691	91,380	91,082	(298)	(0%)
TOTAL APPLIANCE AND FIXTURES	\$3,118,181	\$1,424,955	\$2,108,168	\$3,184,055	\$3,263,317	\$79,262	2%
<b>TOTAL</b>	<b>\$11,878,056</b>	<b>\$8,019,480</b>	<b>\$10,291,951</b>	<b>\$12,830,805</b>	<b>\$12,403,170</b>	<b>(\$427,635)</b>	<b>(3%)</b>

Line 25 includes major damage restoration construction costs moved from contingency in 2021.

Line 32 was moved from operations in 2021.

**UNITED LAGUNA WOODS MUTUAL**  
**2023 PLAN**  
**Programs Report**

DESCRIPTION	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 BUDGET	2023 BUDGET	ASSESSMENT INCREASE/(DECREASE) \$	%
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**RESERVE FUND - GENERAL SERVICES**

52	PRIOR TO PAINT - WELDING	\$0	\$0	\$8,350	\$9,565	\$9,558	(0%)
53	PAVING	33,890	21,379	61,713	60,820	48,377	(20%)
54	WALLS	0	0	0	15,400	15,400	0%
	<b>TOTAL</b>	<b>\$33,890</b>	<b>\$21,379</b>	<b>\$70,063</b>	<b>\$85,785</b>	<b>\$73,335</b>	<b>(15%)</b>

**RESERVE FUND - LANDSCAPE SERVICES**

55	LANDSCAPE RENOVATION	\$104,142	\$257,365	\$160,582	\$111,925	\$98,898	(12%)
56	IMPROVEMENT & RESTORATION	0	0	273,458	373,213	177,744	(52%)
57	TREE MAINTENANCE	1,118,879	877,273	764,125	947,657	898,360	(5%)
	<b>TOTAL</b>	<b>\$1,223,021</b>	<b>\$1,134,638</b>	<b>\$1,198,165</b>	<b>\$1,432,795</b>	<b>\$1,175,002</b>	<b>(18%)</b>

**CONTINGENCY FUND - MAINTENANCE & CONSTRUCTION**

58	MOISTURE INTRUSION - RAIN LEAKS	\$464,866	\$264,914	\$0	\$0	\$0	0%
59	MOISTURE INTRUSION - PLUMBING LEAKS	1,381,962	797,699	0	0	0	0%
60	MOISTURE INTRUSION - PLUMBING STOPPAGES	409,223	257,338	0	0	0	0%
61	MOISTURE INTRUSION - MISCELLANEOUS	250,780	185,784	0	0	0	0%
62	DAMAGE RESTORATION SERVICES	207,406	25,645	0	0	0	0%
	<b>TOTAL</b>	<b>\$2,814,606</b>	<b>\$1,472,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

Lines 58-62: 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**

63	PROPERTY TAXES	\$11,375,124	\$11,899,352	\$12,323,498	\$12,401,160	\$12,649,183	2%
	<b>TOTAL</b>	<b>\$11,375,124</b>	<b>\$11,899,352</b>	<b>\$12,323,498</b>	<b>\$12,401,160</b>	<b>\$12,649,183</b>	<b>2%</b>

Line 63 - Expenditures were moved from operations beginning 2022. Expenses are billed directly to each manor and vary by manor. 2019 - 2021 Actuals are added above to provide history.



## 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
2022	\$ 19,168,076	\$ 154,082	\$ 10,776,240	\$ 142.02	\$ (13,709,191)	\$ 16,389,207
<b>2023</b>	<b>\$ 16,389,207</b>	<b>\$ 312,663</b>	<b>\$ 11,853,864</b>	<b>\$ 156.23</b>	<b>\$ (13,651,507)</b>	<b>\$ 14,904,227</b>
2024	\$ 14,904,227	\$ 273,249	\$ 12,476,192	\$ 164.43	\$ (15,209,294)	\$ 12,444,374
2025	\$ 12,444,374	\$ 232,822	\$ 13,131,192	\$ 173.06	\$ (14,950,367)	\$ 10,858,021
2026	\$ 10,858,021	\$ 206,145	\$ 13,820,580	\$ 182.15	\$ (15,110,398)	\$ 9,774,348
2027	\$ 9,774,348	\$ 192,541	\$ 14,546,160	\$ 191.71	\$ (15,016,606)	\$ 9,496,443

\*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
2022	\$ 1,113,771	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,113,771
<b>2023</b>	<b>\$ 1,113,771</b>	<b>\$ 23,034</b>	<b>\$ 75,876</b>	<b>\$ 1.00</b>	<b>\$ 0</b>	<b>\$ 1,212,681</b>
2024	\$ 1,212,681	\$ 28,993	\$ 151,752	\$ 2.00	\$ 0	\$ 1,393,426
2025	\$ 1,393,426	\$ 33,913	\$ 227,628	\$ 3.00	\$ 0	\$ 1,654,967
2026	\$ 1,654,967	\$ 40,651	\$ 303,504	\$ 4.00	\$ 0	\$ 1,999,122
2027	\$ 1,999,122	\$ 49,248	\$ 379,380	\$ 5.00	\$ 0	\$ 2,427,750





## 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>
2022	\$ 0	\$ 0	\$ 12,401,160	Varies	\$ (12,401,160)	\$ 0
<b>2023</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,649,183</b>	<b>Varies</b>	<b>\$ (12,649,183)</b>	<b>\$ 0</b>
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
2027	\$ 0	\$ 0	\$ 13,691,883	Varies	\$ (13,691,883)	\$ 0



## **2023 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 under \$82.3 million. The fully funded balance (based on formula defined in Civil Code §5570(b)(4)) is \$39.2 million as of January 1, 2023. Projected reserve fund balances are estimated to be just under \$16.4 million, or 41.8% 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 2023, the basic monthly assessment for the reserve is set at \$156.23 per manor per month.

Contact the Financial Services Department at 949-597-4201 to obtain the full reserves study or visit the community website at [www.lagunawoodsvillage.com](http://www.lagunawoodsvillage.com).

United Laguna Woods Mutual has no outstanding loans.

## Assessment and Reserve Funding Disclosure Summary

### United Laguna Woods Mutual, Laguna Woods

For Fiscal Year Beginning: 1/1/2023

# of units: 6323

1) Budgeted Amounts:	Total	Average Per Unit*
Reserve Contributions:	\$11,853,864.00	\$1,874.72
Total Assessment Income:	\$65,089,050.00	\$10,294.01

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:	1/1/2023
Fully Funded Balance (based on formula defined in 5570(b)4):	\$39,171,347
Projected Reserve Fund Balance:	\$16,389,207
Percent Funded:	41.8 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$3,603

From the 8/3/2022 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: 10/4/2022**

*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 # 36560-3  
With-Site-Visit

Fiscal Year Start: 2023

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 Funding	Loan or Special Assmts	Interest Income	Reserve Expenses
2023	\$16,389,207	\$39,171,347	41.8 %		Medium	\$11,853,864	\$0	\$312,663	\$13,651,511
2024	\$14,904,223	\$41,810,849	35.6 %		Medium	\$12,476,192	\$0	\$273,249	\$15,209,294
2025	\$12,444,370	\$43,039,363	28.9 %		High	\$13,131,192	\$0	\$232,822	\$14,950,367
2026	\$10,858,017	\$45,081,006	24.1 %		High	\$13,820,580	\$0	\$206,145	\$15,110,398
2027	\$9,774,343	\$46,823,262	20.9 %		High	\$14,546,160	\$0	\$192,541	\$15,016,606
2028	\$9,496,438	\$49,244,263	19.3 %		High	\$15,309,833	\$0	\$190,649	\$15,411,923
2029	\$9,584,998	\$51,825,221	18.5 %		High	\$15,692,579	\$0	\$200,261	\$15,019,339
2030	\$10,458,499	\$55,265,372	18.9 %		High	\$16,084,894	\$0	\$219,890	\$15,213,768
2031	\$11,549,514	\$58,903,964	19.6 %		High	\$16,487,016	\$0	\$244,364	\$15,372,815
2032	\$12,908,080	\$63,014,169	20.5 %		High	\$16,899,191	\$0	\$269,187	\$16,042,499
2033	\$14,033,959	\$67,030,646	20.9 %		High	\$17,321,671	\$0	\$296,499	\$16,010,515
2034	\$15,641,613	\$71,760,056	21.8 %		High	\$17,754,713	\$0	\$304,267	\$18,889,186
2035	\$14,811,407	\$74,221,988	20.0 %		High	\$18,198,581	\$0	\$284,780	\$19,603,492
2036	\$13,691,275	\$73,237,364	18.7 %		High	\$18,653,545	\$0	\$299,124	\$16,396,906
2037	\$16,247,039	\$76,057,260	21.4 %		High	\$19,119,884	\$0	\$341,851	\$17,741,089
2038	\$17,967,685	\$78,102,591	23.0 %		High	\$19,597,881	\$0	\$367,166	\$19,152,016
2039	\$18,780,716	\$79,297,136	23.7 %		High	\$20,087,828	\$0	\$417,072	\$16,322,994
2040	\$22,962,622	\$83,998,751	27.3 %		High	\$20,590,024	\$0	\$480,356	\$18,918,411
2041	\$25,114,591	\$86,742,197	29.0 %		High	\$21,104,774	\$0	\$507,057	\$21,091,358
2042	\$25,635,064	\$87,921,093	29.2 %		High	\$21,632,394	\$0	\$520,854	\$21,292,894
2043	\$26,495,417	\$89,536,797	29.6 %		High	\$22,173,204	\$0	\$542,442	\$21,415,290
2044	\$27,795,772	\$91,702,195	30.3 %		Medium	\$22,727,534	\$0	\$548,666	\$23,953,618
2045	\$27,118,354	\$91,936,493	29.5 %		High	\$23,295,722	\$0	\$561,081	\$21,936,788
2046	\$29,038,369	\$94,919,818	30.6 %		Medium	\$23,878,115	\$0	\$514,600	\$30,964,872
2047	\$22,466,213	\$89,992,133	25.0 %		High	\$24,475,068	\$0	\$418,938	\$27,896,355
2048	\$19,463,864	\$88,800,745	21.9 %		High	\$25,086,945	\$0	\$335,186	\$30,802,231
2049	\$14,083,763	\$85,325,826	16.5 %		High	\$25,714,118	\$0	\$247,948	\$29,313,359
2050	\$10,732,470	\$84,047,819	12.8 %		High	\$26,356,971	\$0	\$172,828	\$30,696,992
2051	\$6,565,277	\$82,096,978	8.0 %		High	\$27,015,895	\$0	\$69,585	\$33,251,482
2052	\$399,275	\$78,270,856	0.5 %		High	\$27,691,293	\$0	\$0	\$32,518,973



United Laguna Woods Mutual

Laguna Woods, CA

Level of Service: Update "With-Site-Visit"

Report #: 36560-3

# of Units: 6,323

January 1, 2023 through December 31, 2023

## Findings &amp; Recommendations

as of January 1, 2023

Projected Starting Reserve Balance .....	\$16,389,207
Current Full Funding Reserve Balance .....	\$39,171,347
Average Reserve Deficit (Surplus) Per Unit .....	\$3,603
Percent Funded .....	41.8 %
Recommended 2023 "Annual Full Funding Contributions" .....	\$14,168,800
Alternate minimum contributions to keep Reserve above \$0 .....	\$11,853,864
Most Recent Reserve Contribution Rate .....	\$10,776,240
Annual Deterioration Rate .....	\$19,586,035

Reserve Fund Strength: 41.8%

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 "With-Site-Visit", and is based on a prior Report prepared by Association Reserves for your 2022 Fiscal Year. We performed the site inspection on 5/18/2022.

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 41.8 % Funded, which is a fair position for the fund to be in. This means that the association'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 associations enjoy a low risk of Reserve cash flow problems.

The Annual Deterioration rate for your Reserve Components is \$19,586,035.

Based on this starting point, your annual deterioration rate, 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 Baseline Funding will keep the Reserve Funds above \$0. This figure for your association is \$11,853,864.

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

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Paving</b>			
200 Asphalt - Annual Seal Coat	1	0	\$41,504
201 Asphalt - Resurface (2023)	25	0	\$206,867
201 Asphalt - Resurface (2024)	25	1	\$193,000
201 Asphalt - Resurface (2025)	25	2	\$195,000
201 Asphalt - Resurface (2026)	25	3	\$259,000
201 Asphalt - Resurface (2027)	25	4	\$336,000
201 Asphalt - Resurface (2028)	25	5	\$375,000
201 Asphalt - Resurface (2029)	25	6	\$381,000
201 Asphalt - Resurface (2030)	25	7	\$357,000
201 Asphalt - Resurface (2031)	25	8	\$266,000
201 Asphalt - Resurface (2032)	25	9	\$341,000
201 Asphalt - Resurface (2034)	25	11	\$285,000
201 Asphalt - Resurface (2035)	25	12	\$335,000
201 Asphalt - Resurface (2036)	25	13	\$219,000
201 Asphalt - Resurface (2037)	25	14	\$305,000
201 Asphalt - Resurface (2038)	25	15	\$335,000
201 Asphalt - Resurface (2039)	25	16	\$336,000
201 Asphalt - Resurface (2040)	25	17	\$274,000
201 Asphalt - Resurface (2041)	25	18	\$191,000
201 Asphalt - Resurface (2042)	25	19	\$67,800
201 Asphalt - Resurface (2043)	25	20	\$65,800
201 Asphalt - Resurface (2045)	25	22	\$59,000
201 Asphalt - Resurface (2046)	25	23	\$102,000
201 Asphalt - Resurface (2047)	25	24	\$224,000
201 Asphalt - Resurface (2048)	25	25	\$134,000
201 Asphalt - Resurface (2049)	25	26	\$233,000
201 Asphalt - Resurface (2050)	25	27	\$156,000
201 Asphalt - Resurface (2051)	25	28	\$259,000
201 Asphalt - Resurface (2052)	25	29	\$335,568
<b>Asphalt &amp; Concrete Repair/Replace</b>			
103 Concrete - Repair/Replace	1	0	\$150,000
203 Concrete & Paving - R/R (2023)	10	0	\$48,377
203 Concrete & Paving - R/R (2024)	10	1	\$76,000
203 Concrete & Paving - R/R (2025)	10	2	\$61,000
203 Concrete & Paving - R/R (2026)	10	3	\$51,000
203 Concrete & Paving - R/R (2027)	10	4	\$49,000
203 Concrete & Paving - R/R (2028)	10	5	\$73,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
203 Concrete & Paving - R/R (2029)	10	6	\$36,000
203 Concrete & Paving - R/R (2030)	10	7	\$22,000
203 Concrete & Paving - R/R (2031)	10	8	\$56,000
203 Concrete & Paving - R/R (2032)	10	9	\$50,290
<b>Roofs - Built-Up</b>			
1302 Built-Up/PVC - Replace (2023)	0	0	\$759,608
1302 Built-Up/PVC - Replace (2024)	0	1	\$770,000
1302 Built-Up/PVC - Replace (2025)	25	2	\$774,000
1302 Built-Up/PVC - Replace (2026)	25	3	\$776,000
1302 Built-Up/PVC - Replace (2027)	25	4	\$770,000
1302 Built-Up/PVC - Replace (2028)	25	5	\$765,000
1302 PVC Cool Roof - Replace (2034)	25	11	\$1,100,000
1302 PVC Cool Roof - Replace (2035)	25	12	\$1,100,000
1302 PVC Cool Roof - Replace (2036)	25	13	\$1,300,000
1302 PVC Cool Roof - Replace (2037)	25	14	\$1,800,000
1302 PVC Cool Roof - Replace (2038)	25	15	\$2,290,000
1302 PVC Cool Roof - Replace (2039)	25	16	\$205,000
1302 PVC Cool Roof - Replace (2040)	25	17	\$1,600,000
1302 PVC Cool Roof - Replace (2041)	25	18	\$1,100,000
1302 PVC Cool Roof - Replace (2042)	25	19	\$1,100,000
1302 PVC Cool Roof - Replace (2043)	25	20	\$1,400,000
1302 PVC Cool Roof - Replace (2044)	25	21	\$740,000
1302 PVC Cool Roof - Replace (2045)	25	22	\$580,000
1302 PVC Cool Roof - Replace (2046)	25	23	\$746,000
1302 PVC Cool Roof - Replace (2047)	25	24	\$848,000
1302 PVC Cool Roof - Replace (2048)	25	25	\$760,000
1302 PVC Cool Roof - Replace (2049)	25	26	\$773,000
1302 PVC Cool Roof - Replace (2050)	25	27	\$768,000
1302 PVC Cool Roof - Replace (2051)	25	28	\$769,000
1302 PVC Cool Roof - Replace (2052)	25	29	\$770,000
1360 Emergency & Preventative Repairs	1	0	\$281,693
<b>Roofs - Comp Shingle</b>			
1308 Comp Shingle Roof - Replace (2024)	40	1	\$620,000
1308 Comp Shingle Roof - Replace (2041)	40	18	\$1,560,000
1308 Comp Shingle Roof - Replace (2042)	40	19	\$1,380,000
1308 Comp Shingle Roof - Replace (2043)	40	20	\$918,000
1308 Comp Shingle Roof - Replace (2044)	40	21	\$1,750,000
1308 Comp Shingle Roof - Replace (2045)	40	22	\$988,000
1308 Comp Shingle Roof - Replace (2046)	40	23	\$4,380,000
1308 Comp Shingle Roof - Replace (2047)	40	24	\$2,190,000
1308 Comp Shingle Roof - Replace (2048)	40	25	\$3,200,000
1308 Comp Shingle Roof - Replace (2049)	40	26	\$1,920,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1308 Comp Shingle Roof - Replace (2050)	40	27	\$1,550,000
1308 Comp Shingle Roof - Replace (2051)	40	28	\$2,060,000
1308 Comp Shingle Roof - Replace (2052)	40	29	\$1,200,000
1308 Comp Shingle Roof - Replace (2053)	40	30	\$512,000
<b>Roofs - Tile</b>			
1311 Tile Roof - Replace (2044)	40	21	\$490,000
1311 Tile Roof - Replace (2046)	40	23	\$970,000
1311 Tile Roof - Replace (2047)	40	24	\$570,000
1311 Tile Roof - Replace (2048)	40	25	\$610,000
1311 Tile Roof - Replace (2049)	40	26	\$630,000
1311 Tile Roof - Replace (2050)	40	27	\$610,000
1311 Tile Roof - Replace (2051)	40	28	\$610,000
1311 Tile Roof - Replace (2052)	40	29	\$610,000
1311 Tile Roof - Replace (2053)	40	30	\$660,000
1311 Tile Roof - Replace (2054)	40	31	\$510,000
<b>Infrastructure/Buildings</b>			
151 Balcony Inspections	1	0	\$50,000
151 Manor Interior Damage Restoration	1	0	\$788,309
1330 Gutter/Downspouts - New Install	1	0	\$50,000
1330 Gutter/Downspouts - Repair/Replace	1	0	\$63,127
2006 Windows - Replace	1	0	\$110,157
2007 Sliding Screen Doors	1	0	\$30,000
2008 Vertical Lifts R & R - 2024	20	1	\$60,300
2008 Vertical Lifts R & R - 2025	20	2	\$30,150
2008 Vertical Lifts R & R - 2026	20	3	\$30,150
2008 Vertical Lifts R & R - 2027	20	4	\$120,600
2008 Vertical Lifts R & R - 2029	20	6	\$95,000
2008 Vertical Lifts R & R - 2030	20	7	\$32,000
2008 Vertical Lifts R & R - 2031	20	8	\$32,000
2008 Vertical Lifts R & R - 2035	20	12	\$63,000
<b>Carport Siding Renovation</b>			
1112 Carport Siding Renovations (2032)	25	9	\$110,000
1112 Carport Siding Renovations (2033)	25	10	\$140,000
1112 Carport Siding Renovations (2034)	25	11	\$140,000
1112 Carport Siding Renovations (2035)	25	12	\$160,000
1112 Carport Siding Renovations (2036)	25	13	\$170,000
1112 Carport Siding Renovations (2037)	25	14	\$150,000
1112 Carport Siding Renovations (2038)	25	15	\$170,000
1112 Carport Siding Renovations (2039)	25	16	\$170,000
1112 Carport Siding Renovations (2040)	25	17	\$110,000
1112 Carport Siding Renovations (2041)	25	18	\$57,000
1112 Carport Siding Renovations (2042)	25	19	\$120,000



# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Manor Components</b>			
983 Heat Pumps - Replace	1	0	\$5,700
984 Wall Heater - Replace	1	0	\$3,795
3001 Cooktops - Replace	1	0	\$69,963
3002 Dishwashers - Replace	1	0	\$96,363
3003 Fixtures - Bath Basins	1	0	\$29,788
3004 Fixtures - Faucets - Replace	1	1	\$99,000
3004 Fixtures - Faucets (2023) - Replace	1	0	\$141,859
3005 Fixtures - Kitchen Sinks	1	0	\$35,000
3006 Fixtures - Toilets (2023)	1	0	\$6,692
3006 Fixtures - Toilets (Annual)	1	1	\$22,000
3007 Garbage Disposals - Replace	1	0	\$118,247
3008 Manor Hoods - Replace	1	0	\$39,542
3009 Bath Counters - Replace	1	1	\$210,000
3009 Bath Counters (2023) - Replace	1	0	\$230,222
3009 Kitchen Counters (2023) - Replace	1	0	\$453,507
3009 Kitchen Counters (Annual)	1	1	\$379,368
3010 Bathroom Flooring - Wk Cntr #910	1	0	\$20,000
3010 Bathroom Flooring - Wk Cntr #917	1	0	\$58,402
3010 Kitchen Flooring - Wk Cntr #910	1	0	\$17,000
3010 Kitchen Flooring - Wk Cntr #917	1	0	\$37,777
3010 Kitchen/Bath Flooring - Abatement	1	0	\$309,000
3011 Bath Mirrors - Replace	1	0	\$30,567
3012 Shower/Tub Enclosures - Annual	1	1	\$120,000
3012 Shower/Tub Enclosures (2023) - Repl	1	0	\$186,874
3013 Bathroom Tile - Replace& Abate	1	0	\$107,274
3014 Ovens - Replace	1	0	\$133,646
3015 Ranges - Replace	1	0	\$12,345
3016 Refrigerators - Replace	1	0	\$222,137
3017 Water Heaters Replace - Annually	1	0	\$746,871
<b>Lighting &amp; Electrical</b>			
340 Electrical Panel Maintenance	1	0	\$25,000
340 Pushmatic Panels - Upgrade	1	1	\$660,000
340 Pushmatic Panels (2023) - Upgrade	1	0	\$475,000
340 Solar Inverters - 2027-2034	1	4	\$14,455
340 Solar Inverters - 2037-2044	1	14	\$14,455
340 Solar Systems Replace -2047-2054	1	24	\$301,955
362 Exterior Lighting (Consultant)	1	0	\$25,000
362 Walkway Lights - Additional New	1	0	\$50,550
378 Energy Consultant, Energy Projects	1	1	\$53,000
<b>Laundry Rooms</b>			
332 Laundry Water Heaters - Replace	1	9	\$11,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
332 Laundry Water Heaters 2023-2031	1	0	\$2,492
800 Doors - Replace	1	1	\$4,200
908 Counter Tops - Replace	1	0	\$17,284
909 Laundry Sinks (2023) - Replace	25	0	\$11,272
909 Laundry Sinks (2024) - Replace	25	1	\$14,076
909 Laundry Sinks (2047) - Replace	25	24	\$9,108
991 Washers - Replace	1	0	\$91,082
992 Dryers - Replace	1	0	\$38,113
<b>Off Cycle Decking</b>			
150 Off Cycle Deck Top Coat - Annual	1	0	\$63,248
152 Off Cycle Common Decks - Annual	1	0	\$66,007
153 Off Cycle Balcony Decks - Annual	1	0	\$9,844
<b>Prior To Painting</b>			
148 Lead - Testing PTP - Annual	1	0	\$5,000
149 Asbestos - Testing PTP - Annual	1	1	\$35,000
149 Asbestos - Testing PTP (2023)	1	0	\$50,000
152 Full Cycle Decking - Repairs (2023)	1	0	\$109,197
152 Full Cycle Decking Repairs - Annual	1	1	\$140,000
153 Full Cycle Balcony Dry Rot - Annual	1	0	\$9,559
1119 Full Cycle Dry Rot PTP - Annual	1	0	\$693,175
<b>Interior &amp; Exterior Painting</b>			
150 Deck Top Coat Reseal (Annual)	1	1	\$33,000
150 Deck Top Coat Reseal- 2023	1	0	\$55,934
1115 Full Cycle Exterior Paint (2023)	1	0	\$1,408,663
1115 Full Cycle Exterior Paint (Annual)	1	1	\$1,070,429
1116 Exterior Paint Touch-Up (Annual)	1	0	\$95,040
1119 Interior Paint Touch-Up (Annual)	1	0	\$123,608
1901 Lead Testing and Abatement	1	0	\$7,500
1903 Lexan Bldg. Signs (Annual) - Repl	1	0	\$43,495
<b>Walls, Fencing, Railings &amp; Gates</b>			
501 Walls - Perimeter Top Rail - 2023	1	0	\$35,000
501 Walls Perimeter Top Rail 2024-2032	1	1	\$54,000
502 Walls - Perimeter Block - R&R	1	0	\$8,000
503 Walls - Common Area Block - (2023)	1	0	\$7,400
503 Walls - Common Area Block - Annual	1	1	\$23,500
<b>Grounds &amp; Miscellaneous</b>			
1020 Tree Maintenance - 2023	1	0	\$898,361
1020 Tree Maintenance - Annual	1	1	\$870,000
1022 Landscape Improve/Restore Annual	1	0	\$177,744
1022 Landscape Renovations	4	1	\$15,000
1024 Slope - Renovations	1	0	\$73,913
1026 Turf Reduction & Irrigation	1	0	\$24,985

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Building Structures</b>			
1901 Lead Testing and Abatement	1	0	\$5,000
2001 Bldg Structures - Projects (2023)	1	0	\$80,000
2001 Building Structures - Projects	1	1	\$140,000
2001 Building Structures Dry Rot Repairs	1	0	\$5,000
2002 Building Structures Maint Ops	1	0	\$300,000
2003 Bldg Structures Carpentry (2023)	1	0	\$86,570
2003 Building Structures Carpentry	1	1	\$205,000
2004 Smoke Alarms - Replace (2024)	10	1	\$320,000
2004 Smoke Alarms - Replace (2025)	10	2	\$320,000
2006 Building Foundations - Repair	1	0	\$43,436
<b>Plumbing</b>			
328 Plumbing (Annual) - Repair/Replace	1	0	\$337,826
328 Waste Lines - Repair	1	13	\$53,000
328 Waste Lines Epoxy Re-Line 2023-2035	1	0	\$2,300,000
329 Copper Water Lines Re-Pipe - Annual	1	1	\$294,000
329 Copper Water Lines Re-Pipe (2023)	1	0	\$100,000
<b>206 Total Funded Components</b>			



## Budget Summary

Report # 36560-3  
With-Site-Visit

	Useful Life		2023 Rem. Useful Life		Estimated Replacement Cost in 2023	2023 Expenditures	01/01/2023 Current Fund Balance	01/01/2023 Fully Funded Balance	Remaining Bal. to be Funded	2023 Contributions
	Min	Max	Min	Max						
Paving	1	25	0	29	\$6,867,539	\$248,371	\$613,051	\$3,391,803	\$6,254,488	\$227,546
Asphalt & Concrete Repair/Replace	1	10	0	9	\$672,667	\$198,377	\$315,577	\$454,406	\$357,090	\$146,322
Roofs - Built-Up	0	25	0	29	\$24,645,301	\$1,041,301	\$2,039,434	\$9,319,461	\$22,605,867	\$864,517
Roofs - Comp Shingle	40	40	1	30	\$24,228,000	\$0	\$604,500	\$10,111,100	\$23,623,500	\$438,171
Roofs - Tile	40	40	21	31	\$6,270,000	\$0	\$0	\$2,151,000	\$6,270,000	\$113,395
Infrastructure/Buildings	1	20	0	12	\$1,554,793	\$1,091,593	\$1,176,013	\$1,429,821	\$378,780	\$806,427
Carport Siding Renovation	25	25	9	19	\$1,497,000	\$0	\$0	\$672,760	\$1,497,000	\$43,318
Manor Components	1	1	0	1	\$3,942,939	\$3,112,571	\$3,112,571	\$3,112,571	\$830,368	\$2,852,375
Lighting & Electrical	1	1	0	24	\$1,619,415	\$575,550	\$575,550	\$575,550	\$1,043,865	\$1,171,506
Laundry Rooms	1	25	0	24	\$198,627	\$160,243	\$173,756	\$174,120	\$24,871	\$119,761
Off Cycle Decking	1	1	0	0	\$139,099	\$139,099	\$139,099	\$139,099	\$0	\$100,626
Prior To Painting	1	1	0	1	\$1,041,931	\$866,931	\$866,931	\$866,931	\$175,000	\$753,747
Interior & Exterior Painting	1	1	0	1	\$2,837,669	\$1,734,240	\$1,734,240	\$1,734,240	\$1,103,429	\$2,052,808
Walls, Fencing, Railings & Gates	1	1	0	1	\$127,900	\$50,400	\$50,400	\$50,400	\$77,500	\$92,525
Grounds & Miscellaneous	1	4	0	1	\$2,060,003	\$1,175,003	\$1,186,253	\$1,186,253	\$873,750	\$1,482,095
Building Structures	1	10	0	2	\$1,505,006	\$520,006	\$1,064,006	\$1,064,006	\$441,000	\$672,055
Plumbing	1	1	0	13	\$3,084,826	\$2,737,826	\$2,737,826	\$2,737,826	\$347,000	\$2,231,604
					<b>\$82,292,715</b>	<b>\$13,651,511</b>	<b>\$16,389,207</b>	<b>\$39,171,347</b>	<b>\$65,903,508</b>	<b>\$14,168,800</b>

Percent Funded: 41.8%

# 2023 BUSINESS PLAN

Third Laguna Hills Mutual

Adopted September 20, 2022

## BOARD OF DIRECTORS

MARK LAWS, President  
ANNIE MCCARY, 1<sup>st</sup> Vice President  
RALPH ENGDAHL, 2<sup>nd</sup> Vice President  
CRIS PRINCE, Secretary  
DONNA RANE-SZOSTAK, Treasurer  
CUSROW "CUSH" BHADA  
JIM COOK  
JOHN FRANKEL  
NATHANIEL LEWIS  
JULES ZALON  
Vacant

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

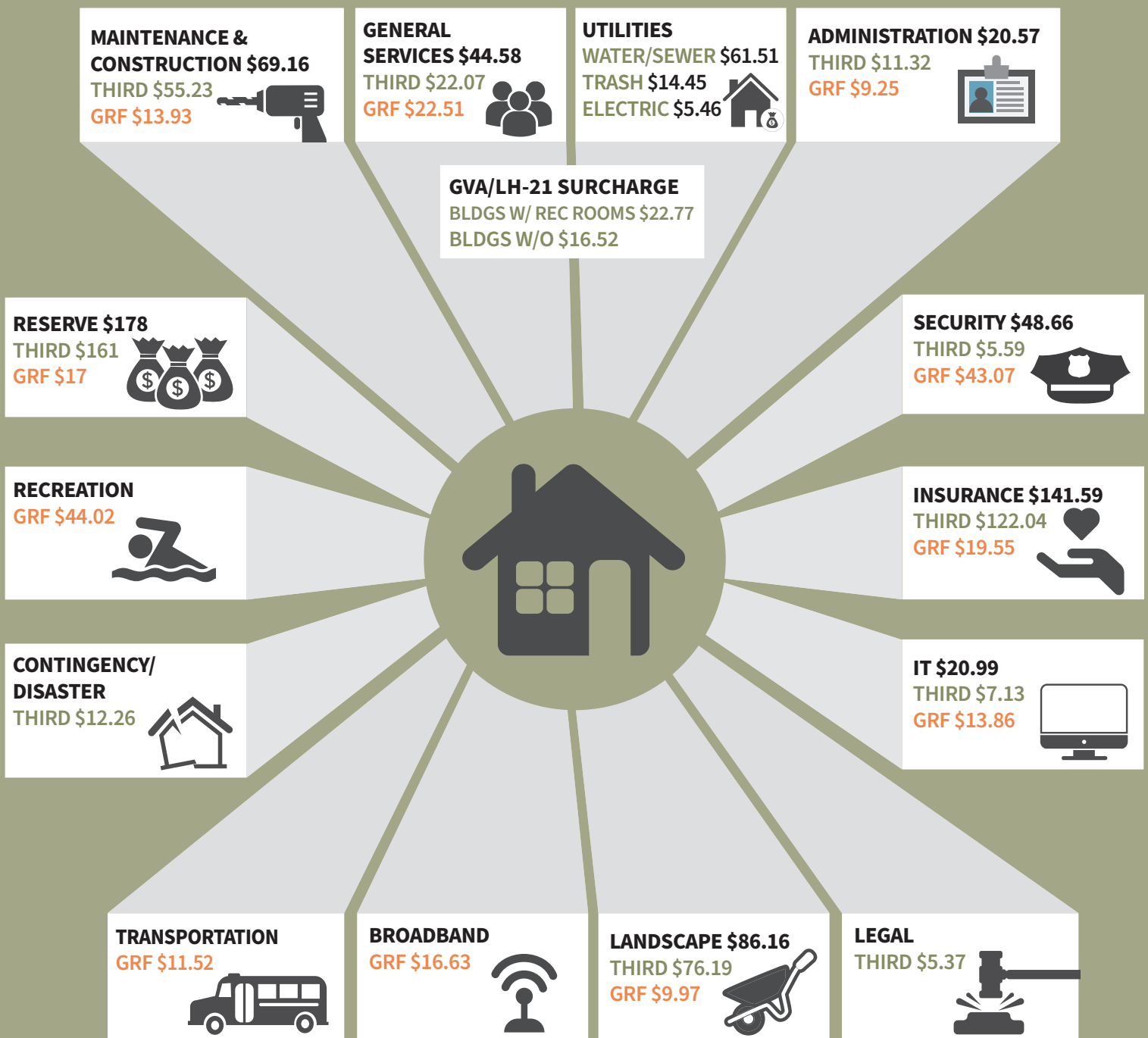
SIOBHAN FOSTER, CEO  
STEVE HORMUTH, Director of Financial Services



# 2023 MONTHLY ASSESSMENT

## HOW \$780.93 IS SPENT

FOR THIRD • FOR GRF





## 2023 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL*	2021 ACTUAL*	2022 PLAN	2023 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2022	2023	Change
REVENUES								
Non-Assessment Revenues								
Fees and Charges to Residents	\$1,087,533	\$401,033	\$732,032	\$960,396	\$1,075,119	\$13.12	\$14.68	(\$1.56)
Laundry Revenue	210,085	198,525	214,443	210,000	210,000	2.87	2.87	0.00
Miscellaneous	995,189	543,647	604,039	683,067	752,512	9.33	10.28	(0.95)
Total Revenue	\$2,292,807	\$1,143,205	\$1,550,514	\$1,853,463	\$2,037,631	\$25.32	\$27.83	(\$2.51)
EXPENSES								
Employee Compensation	\$6,604,601	\$6,594,953	\$7,074,776	\$7,919,157	\$7,978,557	\$108.14	\$108.96	\$0.82
Expenses Related to Compensation	2,647,957	2,842,894	2,972,229	3,332,343	3,447,867	45.51	47.09	1.58
Material and Supplies	759,948	633,276	790,544	772,386	726,964	10.55	9.93	(0.62)
Electricity	360,114	295,759	348,719	362,837	399,821	4.96	5.46	0.50
Sewer	1,685,382	1,698,515	1,774,945	1,829,400	1,494,600	24.98	20.41	(4.57)
Water	2,610,093	2,817,315	3,093,848	3,095,794	3,009,336	42.28	41.10	(1.18)
Trash	531,455	546,524	583,345	655,275	1,058,445	8.95	14.45	5.50
Legal Fees	726,416	627,448	245,767	526,652	393,325	7.19	5.37	(1.82)
Professional Fees	149,906	216,775	62,024	154,767	149,357	2.11	2.04	(0.07)
Equipment Rental	5,128	4,688	9,043	7,368	7,957	0.10	0.11	0.01
Outside Services	1,293,726	1,255,418	1,638,025	945,798	1,296,140	12.92	17.70	4.78
Repairs and Maintenance	5,990	2,554	3,874	7,104	7,673	0.10	0.10	0.00
Other Operating Expense	226,844	123,010	115,394	167,123	156,704	2.28	2.14	(0.14)
Insurance	495,924	542,735	888,596	949,710	1,073,454	12.97	14.66	1.69
Property Insurance	1,016,612	1,368,240	2,658,682	8,099,520	7,849,953	110.61	107.20	(3.41)
Uncollectible Accounts	361,190	71,798	45,737	65,000	65,000	0.89	0.89	0.00
Net Allocation to Mutuals	1,162,127	1,291,881	1,173,905	1,220,146	1,213,710	16.66	16.58	(0.08)
Total Expenses	\$20,643,412	\$20,933,783	\$23,479,453	\$30,110,380	\$30,328,863	\$411.20	\$414.19	\$2.99
RESERVE CONTRIBUTIONS								
Replacement Fund	\$10,251,360	\$10,690,704	\$10,690,704	\$10,690,704	\$11,276,496	\$146.00	\$154.00	\$8.00
Elevator Replacement Fund	439,344	366,120	366,120	366,120	366,120	5.00	5.00	0.00
Laundry Replacement Fund	0	73,224	73,224	73,224	146,448	1.00	2.00	1.00
Total Reserve Contribution	\$10,690,704	\$11,130,048	\$11,130,048	\$11,130,048	\$11,789,064	\$152.00	\$161.00	\$9.00
RESTRICTED CONTRIBUTIONS								
Disaster Fund	\$2,028,305	\$1,133,508	\$1,830,600	\$1,591,890	\$897,726	\$21.74	\$12.26	(\$9.48)
Unappropriated Exp. Fund	585,792	585,792	585,792	0	0	0.00	0.00	0.00
Total Restricted Contribution	\$2,614,097	\$1,719,300	\$2,416,392	\$1,591,890	\$897,726	\$21.74	\$12.26	(\$9.48)
Total Reserve/Restricted Contribution	\$13,304,801	\$12,849,348	\$13,546,440	\$12,721,938	\$12,686,790	\$173.74	\$173.26	(\$0.48)
TOTAL MUTUAL	\$31,655,406	\$32,639,926	\$35,475,379	\$40,978,855	\$40,978,022	\$559.62	\$559.62	\$0.00
GOLDEN RAIN FOUNDATION								
GRF Operating	\$13,460,408	\$13,297,478	\$13,663,283	\$14,316,115	\$14,960,469	\$195.50	\$204.31	\$8.81
GRF Reserve Contributions	1,244,808	1,391,256	1,391,256	1,244,808	1,244,808	17.00	17.00	0.00
GRF Contingency Contributions	146,448	366,120	0	366,120	0	5.00	0.00	(5.00)
Total GRF	\$14,851,664	\$15,054,854	\$15,054,539	\$15,927,043	\$16,205,277	\$217.50	\$221.31	\$3.81
TOTAL BASIC ASSESSMENTS	\$46,507,070	\$47,694,780	\$50,529,918	\$56,905,898	\$57,183,299	\$777.12	\$780.93	\$3.81
SURCHARGES (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)								
Elevator Operating	363,183	303,146	315,135	346,576	366,252	15.64	16.52	0.88
Laundry Replacement Fund	73,224	73,224	0	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	81,972	85,698	89,424	89,424	93,150	6.00	6.25	0.25
	\$518,379	\$462,068	\$404,559	\$436,000	\$459,402	\$21.64	\$22.77	\$1.13
TOTAL BUSINESS PLAN	\$47,025,449	\$48,156,848	\$50,934,477	\$57,341,898	\$57,642,701			

\*2020 and 2021 actuals were affected by COVID-19 Pandemic.



## 2023 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL*	2021 ACTUAL*	2022 PLAN	2023 PLAN	ASSESSMENT Per Manor Per Month		
						2022	2023	Change
<b>OPERATING:</b>								
Office of the CEO	\$300,423	\$504,373	\$297,452	\$451,247	\$386,014	\$6.16	\$5.27	(\$0.89)
Information Services	385,215	528,637	545,841	667,144	521,917	9.11	7.13	(1.98)
General Services	1,423,231	1,573,194	1,625,810	1,656,465	1,615,751	22.62	22.07	(0.55)
Financial Services	740,926	734,565	720,873	791,517	776,870	10.81	10.61	(0.20)
Security Services	189,761	204,477	156,251	158,876	409,414	2.17	5.59	3.42
Landscape Services	4,850,661	4,990,251	5,306,281	5,494,606	5,578,793	75.04	76.19	1.15
Human Resource Services	453	143,303	77,648	146,652	83,325	2.00	1.14	(0.86)
Insurance	1,519,140	1,910,975	3,547,279	9,059,053	8,936,869	123.72	122.04	(1.68)
Maintenance & Construction	3,417,238	3,616,706	3,979,830	3,802,744	4,044,522	51.93	55.23	3.30
Non Work Center	5,523,557	5,584,097	5,671,674	6,028,613	5,937,757	82.32	81.09	(1.23)
<b>Net Operating</b>	<b>\$18,350,605</b>	<b>\$19,790,578</b>	<b>\$21,928,939</b>	<b>\$28,256,917</b>	<b>\$28,291,232</b>	<b>\$385.88</b>	<b>\$386.36</b>	<b>\$0.48</b>
<b>RESERVE CONTRIBUTIONS</b>								
Replacement Fund	\$10,251,360	\$10,690,704	\$10,690,704	\$10,690,704	\$11,276,496	\$146.00	\$154.00	\$8.00
Elevator Replacement Fund	439,344	366,120	366,120	366,120	366,120	5.00	5.00	0.00
Laundry Replacement Fund	0	73,224	73,224	73,224	146,448	1.00	2.00	1.00
<b>Total Reserve Contribution</b>	<b>\$10,690,704</b>	<b>\$11,130,048</b>	<b>\$11,130,048</b>	<b>\$11,130,048</b>	<b>\$11,789,064</b>	<b>\$152.00</b>	<b>\$161.00</b>	<b>\$9.00</b>
<b>RESTRICTED CONTRIBUTIONS</b>								
Disaster Fund	\$2,028,305	\$1,133,508	\$1,830,600	\$1,591,890	\$897,726	\$21.74	\$12.26	(\$9.48)
Unappropriated Exp. Fund	585,792	585,792	585,792	0	0	0.00	0.00	0.00
<b>Total Restricted Contribution</b>	<b>\$2,614,097</b>	<b>\$1,719,300</b>	<b>\$2,416,392</b>	<b>\$1,591,890</b>	<b>\$897,726</b>	<b>\$21.74</b>	<b>\$12.26</b>	<b>(\$9.48)</b>
<b>Total Reserve/Restricted Contribution</b>	<b>\$13,304,801</b>	<b>\$12,849,348</b>	<b>\$13,546,440</b>	<b>\$12,721,938</b>	<b>\$12,686,790</b>	<b>\$173.74</b>	<b>\$173.26</b>	<b>(\$0.48)</b>
<b>TOTAL MUTUAL</b>	<b>\$31,655,406</b>	<b>\$32,639,926</b>	<b>\$35,475,379</b>	<b>\$40,978,855</b>	<b>\$40,978,022</b>	<b>\$559.62</b>	<b>\$559.62</b>	<b>\$0.00</b>
<b>GOLDEN RAIN FOUNDATION</b>								
GRF Operating	\$13,460,408	\$13,297,478	\$13,663,283	\$14,316,115	\$14,960,469	\$195.50	\$204.31	\$8.81
GRF Reserve Contributions	1,244,808	1,391,256	1,391,256	1,244,808	1,244,808	17.00	17.00	0.00
GRF Contingency Contributions	146,448	366,120	0	366,120	0	5.00	0.00	(5.00)
<b>Total GRF</b>	<b>\$14,851,664</b>	<b>\$15,054,854</b>	<b>\$15,054,539</b>	<b>\$15,927,043</b>	<b>\$16,205,277</b>	<b>\$217.50</b>	<b>\$221.31</b>	<b>\$3.81</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$46,507,070</b>	<b>\$47,694,780</b>	<b>\$50,529,918</b>	<b>\$56,905,898</b>	<b>\$57,183,299</b>	<b>\$777.12</b>	<b>\$780.93</b>	<b>\$3.81</b>
<b>SURCHARGES</b> (unique to units with common laundry facilities, elevators, and/or Garden Villa Rec Rooms)								
Elevator Operating	363,183	303,146	\$315,135	346,576	366,252	15.64	16.52	0.88
Laundry Replacement Fund	73,224	73,224	0	0	0	0.00	0.00	0.00
Garden Villa Rec Room Fund	81,972	85,698	89,424	89,424	93,150	6.00	6.25	0.25
	<b>\$518,379</b>	<b>\$462,068</b>	<b>\$404,559</b>	<b>\$436,000</b>	<b>\$459,402</b>	<b>\$21.64</b>	<b>\$22.77</b>	<b>\$1.13</b>
<b>TOTAL BUSINESS PLAN</b>	<b>\$47,025,449</b>	<b>\$48,156,848</b>	<b>\$50,934,477</b>	<b>\$57,341,898</b>	<b>\$57,642,701</b>			

\*2020 and 2021 actuals were affected by COVID-19.





**2023 BUSINESS PLAN  
MONTHLY ASSESSMENT BY MANOR TYPE**

MANOR TYPE	2022	2023	Increase/ (Decrease)
<b>SINGLE FAMILY DETACHED HOMES</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
<b>TOTAL ASSESSMENT</b>	<b>\$777.12</b>	<b>\$780.93</b>	<b>\$3.81</b>
<b>CONVENTIONAL MANORS</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
<b>TOTAL ASSESSMENT</b>	<b>\$777.12</b>	<b>\$780.93</b>	<b>\$3.81</b>
<b>CONVENTIONAL W/COMMON LAUNDRIES</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
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>\$777.12</b>	<b>\$780.93</b>	<b>\$3.81</b>
<b>8 UNIT BUILDINGS (2294, 2295)</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.64	16.52	0.88
<b>TOTAL SURCHARGES</b>	<b>15.64</b>	<b>16.52</b>	<b>0.88</b>
<b>TOTAL ASSESSMENT</b>	<b>\$792.76</b>	<b>\$797.45</b>	<b>\$4.69</b>
<b>21 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.64	16.52	0.88
<b>TOTAL SURCHARGES</b>	<b>15.64</b>	<b>16.52</b>	<b>0.88</b>
<b>TOTAL ASSESSMENT</b>	<b>\$792.76</b>	<b>\$797.45</b>	<b>\$4.69</b>
<b>22 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.64	16.52	0.88
Garden Villa Rec Room Fund	6.00	6.25	0.25
<b>TOTAL SURCHARGES</b>	<b>21.64</b>	<b>22.77</b>	<b>1.13</b>
<b>TOTAL ASSESSMENT</b>	<b>\$798.76</b>	<b>\$803.70</b>	<b>\$4.94</b>
<b>24 UNIT BUILDINGS</b>			
BASIC ASSESSMENT	\$777.12	\$780.93	\$3.81
SURCHARGES:			
Laundry Operating Expenses (Net of Income)	0.00	0.00	0.00
Elevator Operating	15.64	16.52	0.88
Garden Villa Rec Room Fund	6.00	6.25	0.25
<b>TOTAL SURCHARGES</b>	<b>21.64</b>	<b>22.77</b>	<b>1.13</b>
<b>TOTAL ASSESSMENT</b>	<b>\$798.76</b>	<b>\$803.70</b>	<b>\$4.94</b>



### **RESOLUTION 03-22-99**

#### **2023 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 20, 2022, that the Business Plan of this Corporation for the year 2023 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 \$41,437,424 is required by the Corporation to meet the Third Laguna Hills Mutual operating expenses and reserve contributions for the year 2023. In addition, the sum of \$16,205,277 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 2023. Therefore, a total of \$57,642,701 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 \$10,739,313 of which \$10,453,167 is planned from the Replacement Fund, \$125,000 from the Elevator Replacement Fund, \$161,146 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 \$1,322,112 of which \$1,228,470 is planned from the Disaster Fund, \$93,642 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 2023 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 2023; 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 03-22-100**

**2023 RESERVE FUNDING PLAN**

**WHEREAS**, Civil Code § 5570 requires specific reserve funding disclosure statements for common interest developments; 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 Corporation's obligations for repair and/or replacement of major components during the next 30 years;

**NOW THEREFORE BE IT RESOLVED**, September 20, 2022, that the Board hereby adopts the 30-Year Alternate Reserve Funding Plan (attached) prepared by Association Reserves™ for fiscal year 2023; 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  
2023 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 BUDGET	2023 BUDGET	Assessment Increase/(Decrease) \$ %
<b>OPERATING FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
1	PLUMBING SERVICE	\$827,584	\$828,543	\$716,714	\$704,474	\$744,807	\$40,333 6%
2	CARPENTRY SERVICE	149,952	515,640	424,622	510,004	568,563	58,560 11%
3	PEST CONTROL	194,008	87,989	366,892	174,633	360,000	185,367 106%
4	FIRE PROTECTION	86,599	101,400	88,415	144,380	144,347	(32) (0%)
5	ELECTRICAL SERVICE	99,796	107,651	126,478	115,944	115,140	(804) (1%)
6	APPLIANCE REPAIRS	130,996	115,550	84,181	93,270	98,270	4,999 5%
7	MISCELLANEOUS REPAIRS BY OUTSIDE SERVICES	58,234	11,191	39,560	58,664	48,664	(10,000) (17%)
8	SOLAR MAINTENANCE	28,149	23,981	14,348	25,000	35,000	10,000 40%
9	STREET LIGHT MAINTENANCE	0	0	0	0	17,000	17,000 100%
10	GUTTER CLEANING	132,957	29,988	0	0	0	0 0%
11	CURB CUTS	10,000	0	0	0	0	0 0%
<b>TOTAL</b>		<b>\$1,718,276</b>	<b>\$1,821,933</b>	<b>\$1,861,209</b>	<b>\$1,826,368</b>	<b>\$2,131,791</b>	<b>\$305,423 17%</b>

Line 9 Funding for this Line was moved from Reserves to Operating in 2023.

Line 10 Funding for this Line is included in General Services under the Gutter Cleaning Line.

**OPERATING FUND - GENERAL SERVICES**

12	JANITORIAL SERVICE	\$882,450	\$963,848	\$979,609	\$977,822	\$949,851	(\$27,971) (3%)
13	CONCRETE SERVICE	393,686	348,028	403,056	369,462	371,540	2,079 1%
14	GUTTER CLEANING	41,466	123,469	73,777	160,758	161,337	579 0%
15	WELDING	99,041	111,697	118,439	126,349	110,964	(15,385) (12%)
16	TRAFFIC CONTROL	14,238	14,118	20,648	22,074	22,058	(16) (0%)
<b>TOTAL</b>		<b>\$1,430,881</b>	<b>\$1,561,161</b>	<b>\$1,595,528</b>	<b>\$1,656,465</b>	<b>\$1,615,751</b>	<b>(\$40,714) (2%)</b>

**OPERATING FUND - LANDSCAPE**

17	GROUNDS MAINTENANCE	2,910,763	3,035,110	3,035,959	3,211,025	\$3,308,668	97,643 3%
18	IRRIGATION	1,043,777	1,051,492	1,002,546	1,040,845	1,039,801	(1,045) (0%)
19	PEST CONTROL	291,533	313,692	377,679	383,391	413,642	30,251 8%
20	LANDSCAPE ADMINISTRATION	148,803	145,024	316,948	341,287	358,085	\$16,798 5%
21	NURSERY & COMPOSTING	257,239	237,480	276,053	290,925	250,330	(40,595) (14%)
22	SMALL EQUIPMENT REPAIR	204,044	206,371	233,039	227,135	208,268	(18,867) (8%)
23	TREE MAINTENANCE	(5,498)	1,082	0	0	0	0 0%
<b>TOTAL</b>		<b>\$4,850,661</b>	<b>\$4,990,251</b>	<b>\$5,242,224</b>	<b>\$5,494,608</b>	<b>\$5,578,793</b>	<b>\$84,185 2%</b>

Line 23 Funding for this item moved to reserves in 2020.

**THIRD LAGUNA HILLS MUTUAL  
2023 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 BUDGET	2023 BUDGET	Assessment Increase/(Decrease) \$ %
<b>RESERVE FUNDS - MAINTENANCE &amp; CONSTRUCTION</b>							
24	BUILDING NUMBERS	\$33,961	\$0	\$14,088	\$0	\$0	0%
25	BUILDING STRUCTURES	2,534,260	1,404,870	2,091,312	2,502,042	2,054,840	(447,203) (18%)
26	ELECTRICAL SYSTEMS	50,400	16,690	16,588	30,000	30,000	0 0%
27	ENERGY PROJECTS	27,491	923	0	0	0	0 0%
28	EXTERIOR LIGHTING	59,319	760,369	24,840	25,000	12,500	(12,500) (50%)
29	FENCING	123,758	57,416	73,009	63,996	82,765	18,770 29%
30	GARDEN VILLA LOBBY	111,162	109,636	111,882	12,000	0	(12,000) (100%)
31	GARDEN VILLA MAILROOM	75,477	32,510	300	412	431	20 5%
32	GARDEN VILLA RECESSED AREAS	40,436	65,016	0	0	0	0 0%
33	GARDEN VILLA REC ROOM HEAT PUMP/WATER HEATER	23,584	12,473	7,859	2,984	5,245	2,262 76%
34	GUTTERS	39,017	134,135	(15,844)	78,926	113,127	34,201 43%
35	MAILBOXES	29,282	63,844	37,175	9,143	25,180	16,037 175%
36	PAINT PROGRAM	2,031,797	1,619,789	1,527,920	1,586,079	1,597,812	11,733 1%
37	PRIOR TO PAINT	1,228,861	915,496	1,024,160	1,166,430	1,167,546	1,117 0%
38	PAVING/CONCRETE	693,336	695,094	618,985	433,960	439,421	5,461 1%
39	ROOFS	1,550,899	1,429,531	1,341,440	1,461,792	1,468,968	7,176 0%
40	EXTERIOR WALLS	148,913	137,928	29,280	35,000	35,000	0 0%
41	WASTE LINE REMEDIATION	741,873	417,586	530,595	700,000	1,000,000	300,000 43%
42	WATER LINES - COPPER PIPE REMEDIATION	199,817	154,939	367,397	500,000	200,000	200,000 100%
43	PLUMBING REPLACEMENT	0	0	0	0	125,000	125,000 19%
44	ELEVATORS	332,267	115,890	151,170	105,000	59,567	43,539 272%
45	LAUNDRY COUNTERTOP/FLOOR	51,423	62,093	40,498	16,028	101,579	7,866 8%
46	LAUNDRY APPLIANCES	20,935	46,932	60,836	93,712	101,579	7,866 8%
<b>TOTAL</b>		<b>\$10,148,267</b>	<b>\$8,253,160</b>	<b>\$8,053,489</b>	<b>\$8,822,504</b>	<b>\$9,018,981</b>	<b>\$196,477 2%</b>
Line 24 Beginning in 2022 funding for this item is included in the Paint Program.							
<b>RESERVE FUNDS - GENERAL SERVICES</b>							
47	PRIOR TO PAINT	\$3,735	\$1,842	\$10,437	\$12,712	\$12,700	(\$12) (0%)
48	PAVING/CONCRETE	32,375	65,491	68,284	67,606	64,253	(3,353) (5%)
49	EXTERIOR WALLS	0	0	5,600	24,150	24,150	0 0%
<b>TOTAL</b>		<b>\$36,111</b>	<b>\$67,333</b>	<b>\$84,321</b>	<b>\$104,469</b>	<b>\$101,103</b>	<b>(\$3,366) (3%)</b>
<b>RESERVE FUNDS - LANDSCAPE</b>							
50	LANDSCAPE MODERNIZATION	\$797,341	\$837,542	\$422,111	\$523,702	\$541,671	\$17,969 3%
51	IMPROVEMENT & RESTORATION	0	0	120,344	129,214	177,744	48,530 38%
52	TREE MAINTENANCE	228,647	830,447	843,160	943,424	899,814	(43,610) (5%)
<b>TOTAL</b>		<b>\$1,025,988</b>	<b>\$1,667,989</b>	<b>\$1,385,615</b>	<b>\$1,596,340</b>	<b>\$1,619,229</b>	<b>\$22,889 1%</b>

**THIRD LAGUNA HILLS MUTUAL  
2023 PLAN  
PROGRAMS REPORT**

DESCRIPTION		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 BUDGET	2023 BUDGET	Assessment Increase/(Decrease) \$ %
<b>DISASTER FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
53	MOISTURE INTRUSION - RAIN LEAKS	\$873,957	\$707,469	\$253,951	\$237,513	\$260,000	\$22,487 9%
54	MOISTURE INTRUSION - PLUMBING LEAKS	882,146	1,254,082	614,090	400,000	500,000	100,000 25%
55	MOISTURE INTRUSION - PLUMBING STOPPAGES	208,893	151,227	118,104	50,000	75,000	25,000 50%
56	MOISTURE INTRUSION - MISCELLANEOUS	148,226	146,221	14,507	46,548	14,000	(32,548) (70%)
57	DAMAGE RESTORATION SERVICES	108,912	217,829	162,802	190,935	199,470	8,535 4%
<b>TOTAL</b>		<b>\$2,222,135</b>	<b>\$2,476,828</b>	<b>\$1,163,454</b>	<b>\$924,996</b>	<b>\$1,048,470</b>	<b>\$123,474 13%</b>
<b>DISASTER FUND - LANDSCAPE</b>							
58	FIRE RISK MANAGEMENT	\$31,335	\$106,597	\$83,108	\$180,000	\$180,000	\$0 0%
<b>TOTAL</b>		<b>\$31,335</b>	<b>\$106,597</b>	<b>\$83,108</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$0 0%</b>
<b>DISASTER FUND - FINANCIAL SERVICES</b>							
59	INSURANCE PREMIUMS	\$0	\$918,432	\$1,931,334	\$0	\$0	\$0 0%
<b>TOTAL</b>		<b>\$0</b>	<b>\$918,432</b>	<b>\$1,931,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0 0%</b>
<b>GARDEN VILLA REC ROOM FUND - MAINTENANCE &amp; CONSTRUCTION</b>							
60	GARDEN VILLA RECREATION ROOMS	\$71,036	\$71,247	\$70,118	\$73,460	\$93,642	\$20,182 27%
<b>TOTAL</b>		<b>\$71,036</b>	<b>\$71,247</b>	<b>\$70,118</b>	<b>\$73,460</b>	<b>\$93,642</b>	<b>\$20,182 27%</b>



## 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>	2022	\$ 16,637,656	\$ 95,623	\$ 10,690,704	\$ 146.00	\$ (10,199,995)	\$ 17,223,988
	<b>2023</b>	<b>\$ 17,223,988</b>	<b>\$ 353,563</b>	<b>\$ 11,276,496</b>	<b>\$ 154.00</b>	<b>\$ (10,453,167)</b>	<b>\$ 18,400,880</b>
	2024	\$ 18,400,880	\$ 357,529	\$ 11,422,944	\$ 156.00	\$ (12,059,852)	\$ 18,121,501
	2025	\$ 18,121,501	\$ 347,370	\$ 11,642,616	\$ 159.00	\$ (12,324,288)	\$ 17,787,199
	2026	\$ 17,787,199	\$ 339,021	\$ 11,862,288	\$ 162.00	\$ (12,333,884)	\$ 17,654,624
	2027	\$ 17,654,624	\$ 331,361	\$ 12,155,184	\$ 166.00	\$ (12,685,986)	\$ 17,455,183

\*2023 Reserve Fund Contributions exceed alternate minimum contributions recommended by the contracted reserve specialist.

#### 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>	2022	\$ 2,355,983	\$ 11,453	\$ 366,120	\$ 5.00	\$ (105,000)	\$ 2,628,556
	<b>2023</b>	<b>\$ 2,628,556</b>	<b>\$ 54,982</b>	<b>\$ 366,120</b>	<b>\$ 5.00</b>	<b>\$ (125,000)</b>	<b>\$ 2,924,658</b>
	2024	\$ 2,924,658	\$ 59,541	\$ 366,120	\$ 5.00	\$ (261,375)	\$ 3,088,944
	2025	\$ 3,088,944	\$ 62,761	\$ 366,120	\$ 5.00	\$ (267,909)	\$ 3,249,915
	2026	\$ 3,249,915	\$ 65,913	\$ 366,120	\$ 5.00	\$ (274,607)	\$ 3,407,341
	2027	\$ 3,407,341	\$ 68,993	\$ 366,120	\$ 5.00	\$ (281,472)	\$ 3,560,982



## 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>	2022	\$ 364,571	\$ 2,164	\$ 73,224	\$ 1.00	\$ (109,740)	\$ 330,219
	<b>2023</b>	<b>\$ 330,219</b>	<b>\$ 6,457</b>	<b>\$ 146,448</b>	<b>\$ 2.00</b>	<b>\$ (161,146)</b>	<b>\$ 321,978</b>
	2024	\$ 321,978	\$ 6,480	\$ 146,448	\$ 2.00	\$ (142,396)	\$ 332,510
	2025	\$ 332,510	\$ 6,860	\$ 146,448	\$ 2.00	\$ (125,453)	\$ 360,365
	2026	\$ 360,365	\$ 7,299	\$ 146,448	\$ 2.00	\$ (137,299)	\$ 376,813
	2027	\$ 376,813	\$ 7,992	\$ 183,060	\$ 2.50	\$ (137,461)	\$ 430,404

## 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>	2022	\$ 5,583,783	\$ 29,402	\$ 1,591,890	\$ 21.74	\$ (1,109,623)	\$ 6,095,452
	<b>2023</b>	<b>\$ 6,095,452</b>	<b>\$ 118,602</b>	<b>\$ 897,726</b>	<b>\$ 12.26</b>	<b>\$ (1,228,470)</b>	<b>\$ 5,883,310</b>
	2024	\$ 5,883,310	\$ 123,382	\$ 1,830,600	\$ 25.00	\$ (1,259,000)	\$ 6,578,292
	2025	\$ 6,578,292	\$ 136,972	\$ 1,830,600	\$ 25.00	\$ (1,290,000)	\$ 7,255,864
	2026	\$ 7,255,864	\$ 150,203	\$ 1,830,600	\$ 25.00	\$ (1,322,000)	\$ 7,914,667
	2027	\$ 7,914,667	\$ 163,049	\$ 1,830,600	\$ 25.00	\$ (1,355,000)	\$ 8,553,316





## 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>	2022	\$ 3,901,680	\$ 11,225	\$ 0	\$ 0	\$ (1,676,495)	\$ 2,236,410
	<b>2023</b>	<b>\$ 2,236,410</b>	<b>\$ 53,288</b>	<b>\$ 1,256,000</b>	<b>\$ 0</b>	<b>\$ (400,000)</b>	<b>\$ 3,145,698</b>
	2024	\$ 3,145,698	\$ 64,672	\$ 585,792	\$ 8.00	\$ (410,000)	\$ 3,386,162
	2025	\$ 3,386,162	\$ 69,381	\$ 585,792	\$ 8.00	\$ (420,000)	\$ 3,621,335
	2026	\$ 3,621,335	\$ 73,975	\$ 585,792	\$ 8.00	\$ (431,000)	\$ 3,850,102
	2027	\$ 3,850,102	\$ 78,440	\$ 585,792	\$ 8.00	\$ (442,000)	\$ 4,072,334

\* 2023 Includes projected 2022 Operating Surplus of \$1,256,000

## 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>	2022	\$ 105,338	\$ 425	\$ 89,424	\$ 6.00	\$ (73,736)	\$ 121,451
	<b>2023</b>	<b>\$ 121,451</b>	<b>\$ 2,424</b>	<b>\$ 93,150</b>	<b>\$ 6.25</b>	<b>\$ (93,642)</b>	<b>\$ 123,383</b>
	2024	\$ 123,383	\$ 2,476	\$ 96,876	\$ 6.50	\$ (96,000)	\$ 126,735
	2025	\$ 126,735	\$ 2,519	\$ 96,876	\$ 6.50	\$ (98,400)	\$ 127,730
	2026	\$ 127,730	\$ 2,514	\$ 96,876	\$ 6.50	\$ (100,900)	\$ 126,220
	2027	\$ 126,220	\$ 2,459	\$ 96,876	\$ 6.50	\$ (103,400)	\$ 122,155



## **2023 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 \$94.8 million. The fully funded balance (based on the formula defined in Civil Code §5570(b)(4)) is \$50 million as of January 1, 2023. Projected reserve fund balances are estimated to be \$20.2 million, or 40.3% 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 2023, the basic monthly assessment for all mutual reserve funds is set at \$161.00 per manor per month.

The full reserves study can be obtained by contacting the Financial Services Department at 949-597-4201 or by visiting the community website at [www.lagunawoodsvillage.com](http://www.lagunawoodsvillage.com).

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: 1/1/2023

# of units: 6102

1) Budgeted Amounts:	Total	Average Per Unit*
Reserve Contributions:	\$11,789,064.00	\$1,932.00
Total Assessment Income:	\$57,183,299.00	\$9,371.24

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:	1/1/2023
Fully Funded Balance (based on formula defined in 5570(b)4):	\$50,041,299
Projected Reserve Fund Balance:	\$20,182,762
Percent Funded:	40.3 %
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$4,893

From the 8/2/2022 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: 10/4/2022**

*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 # 31071-3  
With-Site-Visit

Fiscal Year Start: 2023

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 Funding	Loan or Special Assmts	Interest Income	Reserve Expenses
2023	\$20,182,762	\$50,041,299	40.3 %		Medium	\$11,495,000	\$0	\$415,002	\$10,739,346
2024	\$21,353,418	\$53,697,003	39.8 %		Medium	\$11,724,900	\$0	\$423,550	\$12,463,623
2025	\$21,038,245	\$56,182,640	37.4 %		Medium	\$11,959,398	\$0	\$416,991	\$12,717,650
2026	\$20,696,984	\$58,559,938	35.3 %		Medium	\$12,198,586	\$0	\$412,233	\$12,745,790
2027	\$20,562,013	\$61,006,969	33.7 %		Medium	\$12,442,558	\$0	\$408,346	\$13,104,919
2028	\$20,307,998	\$63,564,070	31.9 %		Medium	\$12,691,409	\$0	\$401,508	\$13,523,349
2029	\$19,877,565	\$65,338,111	30.4 %		Medium	\$12,945,237	\$0	\$401,356	\$12,931,300
2030	\$20,292,858	\$58,377,275	34.8 %		Medium	\$13,204,142	\$0	\$407,566	\$13,405,545
2031	\$20,499,021	\$60,522,864	33.9 %		Medium	\$13,468,225	\$0	\$395,281	\$15,299,207
2032	\$19,063,320	\$60,921,359	31.3 %		Medium	\$13,804,930	\$0	\$372,762	\$14,995,804
2033	\$18,245,208	\$62,074,543	29.4 %		High	\$14,150,053	\$0	\$360,399	\$14,929,767
2034	\$17,825,893	\$63,795,626	27.9 %		High	\$14,503,805	\$0	\$347,609	\$15,712,210
2035	\$16,965,096	\$65,166,766	26.0 %		High	\$14,866,400	\$0	\$329,201	\$16,177,161
2036	\$15,983,537	\$66,569,367	24.0 %		High	\$15,238,060	\$0	\$308,117	\$16,674,811
2037	\$14,854,903	\$67,627,797	22.0 %		High	\$15,619,011	\$0	\$283,675	\$17,220,433
2038	\$13,537,156	\$68,643,081	19.7 %		High	\$16,009,487	\$0	\$261,265	\$17,195,964
2039	\$12,611,943	\$69,766,174	18.1 %		High	\$16,409,724	\$0	\$238,917	\$17,960,171
2040	\$11,300,412	\$70,516,784	16.0 %		High	\$16,819,967	\$0	\$222,396	\$17,384,296
2041	\$10,958,479	\$72,487,992	15.1 %		High	\$17,240,466	\$0	\$192,545	\$20,078,810
2042	\$8,312,680	\$70,522,325	11.8 %		High	\$17,671,478	\$0	\$171,800	\$17,273,762
2043	\$8,882,196	\$71,883,115	12.4 %		High	\$18,113,265	\$0	\$195,502	\$16,506,049
2044	\$10,684,913	\$74,588,074	14.3 %		High	\$18,566,096	\$0	\$226,852	\$17,457,907
2045	\$12,019,955	\$76,920,259	15.6 %		High	\$19,030,249	\$0	\$252,859	\$18,015,176
2046	\$13,287,888	\$79,231,500	16.8 %		High	\$19,506,005	\$0	\$260,383	\$20,281,335
2047	\$12,772,941	\$79,834,713	16.0 %		High	\$19,993,655	\$0	\$266,782	\$19,104,982
2048	\$13,928,396	\$82,241,147	16.9 %		High	\$20,493,496	\$0	\$285,842	\$20,027,176
2049	\$14,680,558	\$84,360,599	17.4 %		High	\$21,005,834	\$0	\$299,480	\$20,692,461
2050	\$15,293,412	\$83,165,407	18.4 %		High	\$21,530,980	\$0	\$317,373	\$20,670,394
2051	\$16,471,371	\$85,944,624	19.2 %		High	\$22,069,254	\$0	\$306,879	\$24,604,340
2052	\$14,243,164	\$85,271,471	16.7 %		High	\$22,620,986	\$0	\$281,973	\$23,167,596

**Third Mutual - Laguna Woods Village**

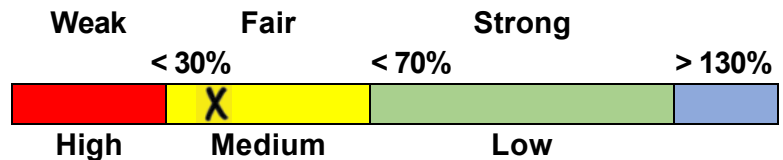
Laguna Woods, CA

Level of Service: **Update "With-Site-Visit"**Report #: **31071-3**

# of Units: 6,102

**January 1, 2023 through December 31, 2023****Findings & Recommendations****as of January 1, 2023**

Projected Starting Reserve Balance .....	\$20,182,762
Current Full Funding Reserve Balance .....	\$50,041,299
Average Reserve Deficit (Surplus) Per Unit .....	\$4,893
Percent Funded .....	40.3 %
Recommended 2023 "Annual Full Funding Contributions" .....	\$13,300,000
Alternate minimum contributions to keep Reserve above \$8,290,000 .....	\$11,495,000
Most Recent Reserve Contribution Rate .....	\$11,130,048
Annual Deterioration Rate .....	\$19,595,307

**Reserve Fund Strength: 40.3%****Risk of Special Assessment:****Economic Assumptions:**Net Annual "After Tax" Interest Earnings Accruing to Reserves ..... **2.00 %**Annual Inflation Rate ..... **3.00 %**

This is an Update "With-Site-Visit", and is based on a prior Report prepared by Association Reserves for your 2022 Fiscal Year. We performed the site inspection on 5/26/2022.

This Reserve Study was prepared by a credentialed Reserve Specialist, Sean Erik Andersen RS #68.

The Association is Mutual Community Association.

The Reserve Fund is between the 30% funded level and the 70% funded level at 40.3 % Funded, which is a fair position for the fund to be in. This means that the association'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 associations enjoy a low risk of Reserve cash flow problems.

The Annual Deterioration rate for your Reserve Components is \$19,595,307.

Based on this starting point, your annual deterioration rate, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$13,300,000.

\*The Alternative Contribution rate, also called Baseline Funding will keep the Reserve Funds above \$8,290,000. This figure for your association is \$11,495,000.

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

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Paved Surfaces</b>			
100 Golf Cart Parking/Striping Project	1	1	\$10,000
103 Parkway Concrete - Repair/Replace	1	1	\$150,000
201 2023 Asphalt Paving Replacement	25	0	\$392,929
201 2024 Asphalt Paving Replacement	25	1	\$443,000
201 2025 Asphalt Paving Replacement	25	2	\$480,000
201 2026 Asphalt Paving Replacement	25	3	\$307,000
201 2027 Asphalt Paving Replacement	25	4	\$457,000
201 2028 Asphalt Paving Replacement	25	5	\$692,000
201 2029 Asphalt Paving Replacement	25	6	\$513,000
201 2030 Asphalt Paving Replacement	25	7	\$499,000
201 2031 Asphalt Paving Replacement	25	8	\$444,000
201 2032 Asphalt Paving Replacement	25	9	\$475,000
201 2033 Asphalt Paving Replacement	25	10	\$441,000
201 2034 Asphalt Paving Replacement	25	11	\$453,000
201 2035 Asphalt Paving Replacement	25	12	\$673,000
201 2036 Asphalt Paving Replacement	25	13	\$453,000
201 2037 Asphalt Paving Replacement	25	14	\$419,000
201 2038 Asphalt Paving Replacement	25	15	\$310,000
201 2039 Asphalt Paving Replacement	25	16	\$191,000
201 2041 Asphalt Paving Replacement	25	18	\$211,000
201 2042 Asphalt Paving Replacement	25	19	\$393,000
201 2043 Asphalt Paving Replacement	25	20	\$323,000
201 2044 Asphalt Paving Replacement	25	21	\$526,000
201 2045 Asphalt Paving Replacement	25	22	\$752,000
201 2046 Asphalt Paving Replacement	25	23	\$525,000
201 2047 Asphalt Paving Replacement	25	24	\$511,000
202 Paving Seal Coat - Annual	1	0	\$46,492
205 (2023) Concrete & Paving Maint	10	0	\$64,254
205 (2024) Concrete & Paving Maint	10	1	\$117,000
205 (2025) Concrete & Paving Maint	10	2	\$100,000
205 (2026) Concrete & Paving Maint	10	3	\$53,200
205 (2027) Concrete & Paving Maint	10	4	\$34,700
205 (2028) Concrete & Paving Maint	10	5	\$17,800
205 (2029) Concrete & Paving Maint	10	6	\$33,600
205 (2030) Concrete & Paving Maint	10	7	\$66,200
205 (2031) Concrete & Paving Maint	10	8	\$69,000
205 (2032) Concrete & Paving Maint	10	9	\$79,500

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Roofing &amp; Gutters</b>			
1308 (2023) LWT to Comp Shingle	40	0	\$119,925
1308 (2024) LWT to Comp Shingle	40	1	\$121,000
1308 (2025) LWT to Comp Shingle	40	2	\$121,000
1308 (2026) LWT to Comp Shingle	40	3	\$118,000
1308 (2027) LWT to Comp Shingle	40	4	\$120,000
1308 (2028) LWT to Comp Shingle	40	5	\$122,000
1308 (2029) LWT to Comp Shingle	40	6	\$122,000
1308 (2030) LWT to Comp Shingle	40	7	\$460,000
1308 (2031) LWT to Comp Shingle	40	8	\$470,000
1308 (2032) LWT to Comp Shingle	40	9	\$470,000
1308 (2033) LWT to Comp Shingle	40	10	\$470,000
1308 (2034) LWT to Comp Shingle	40	11	\$470,000
1308 (2035) LWT to Comp Shingle	40	12	\$470,000
1308 (2036) LWT to Comp Shingle	40	13	\$470,000
1308 (2037) LWT to Comp Shingle	40	14	\$460,000
1308 (2038) LWT to Comp Shingle	40	15	\$470,000
1308 (2039) LWT to Comp Shingle	40	16	\$470,000
1308 (2040) LWT to Comp Shingle	40	17	\$470,000
1308 (2041) LWT to Comp Shingle	40	18	\$470,000
1308 (2042) LWT to Comp Shingle	40	19	\$460,000
1308 (2043) LWT to Comp Shingle	40	20	\$470,000
1308 (2044) LWT to Comp Shingle	40	21	\$470,000
1308 (2045) LWT to Comp Shingle	40	22	\$470,000
1308 (2046) LWT to Comp Shingle	40	23	\$460,000
1308 (2047) LWT to Comp Shingle	40	24	\$470,000
1308 (2048) LWT to Comp Shingle	40	25	\$460,000
1308 (2049) LWT to Comp Shingle	40	26	\$460,000
1308 (2050) LWT to Comp Shingle	40	27	\$470,000
1308 (2051) LWT to Comp Shingle	40	28	\$500,000
1308 (2052) LWT to Comp Shingle	40	29	\$545,000
1310 (2039) Malibu/Capistrano Tile Roofs	40	16	\$684,000
1310 (2040) Malibu/Capistrano Tile Roofs	40	17	\$688,000
1310 (2041) Malibu/Capistrano Tile Roofs	40	18	\$688,000
1310 (2042) Malibu/Capistrano Tile Roofs	40	19	\$684,000
1310 (2043) Malibu/Capistrano Tile Roofs	40	20	\$686,000
1310 (2044) Malibu/Capistrano Tile Roofs	40	21	\$688,000
1310 (2045) Malibu/Capistrano Tile Roofs	40	22	\$687,000
1310 (2046) Malibu/Capistrano Tile Roofs	40	23	\$329,000
1310 (2047) Malibu/Capistrano Tile Roofs	40	24	\$464,000
1310 (2048) Malibu/Capistrano Tile Roofs	40	25	\$668,000
1310 (2049) Malibu/Capistrano Tile Roofs	40	26	\$655,000



# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1310 (2050) Malibu/Capistrano Tile Roofs	40	27	\$682,000
1310 (2051) Malibu/Capistrano Tile Roofs	40	28	\$677,000
1310 (2052) Malibu/Capistrano Tile Roofs	40	29	\$695,000
1311 (2030) Metal Tile Roof - Replace	40	7	\$280,000
1311 (2031) Metal Tile Roof - Replace	40	8	\$270,000
1311 (2032) Metal Tile Roof - Replace	40	9	\$280,000
1311 (2033) Metal Tile Roof - Replace	40	10	\$290,000
1311 (2034) Metal Tile Roof - Replace	40	11	\$290,000
1311 (2035) Metal Tile Roof - Replace	40	12	\$270,000
1311 (2036) Metal Tile Roof - Replace	40	13	\$290,000
1311 (2037) Metal Tile Roof - Replace	40	14	\$280,000
1311 (2038) Metal Tile Roof - Replace	40	15	\$290,000
1311 (2039) Metal Tile Roof - Replace	40	16	\$280,000
1311 (2040) Metal Tile Roof - Replace	40	17	\$290,000
1311 (2041) Metal Tile Roof - Replace	40	18	\$290,000
1311 (2042) Metal Tile Roof - Replace	40	19	\$290,000
1311 (2043) Metal Tile Roof - Replace	40	20	\$280,000
1311 (2044) Metal Tile Roof - Replace	40	21	\$290,000
1311 (2045) Metal Tile Roof - Replace	40	22	\$280,000
1311 (2046) Metal Tile Roof - Replace	40	23	\$290,000
1311 (2047) Metal Tile Roof - Replace	40	24	\$290,000
1311 (2048) Metal Tile Roof - Replace	40	25	\$280,000
1311 (2049) Metal Tile Roof - Replace	40	26	\$280,000
1314 (2023) PVC Cool Roof System - Repl	25	0	\$1,094,077
1314 (2024) PVC Cool Roof System - Repl	25	1	\$1,150,000
1314 (2025) PVC Cool Roof System - Repl	25	2	\$1,150,000
1314 (2026) PVC Cool Roof System - Repl	25	3	\$1,160,000
1314 (2027) PVC Cool Roof System - Repl	25	4	\$1,160,000
1314 (2028) PVC Cool Roof System - Repl	25	5	\$1,160,000
1314 (2029) PVC Cool Roof System - Repl	25	6	\$1,270,000
1314 (2030) PVC Cool Roof System - Repl	25	7	\$1,320,000
1314 (2031) PVC Cool Roof System - Repl	25	8	\$1,310,000
1314 (2032) PVC Cool Roof System - Repl	25	9	\$1,320,000
1314 (2033) PVC Cool Roof System - Repl	25	10	\$1,290,000
1314 (2034) PVC Cool Roof System - Repl	25	11	\$1,320,000
1314 (2035) PVC Cool Roof System - Repl	25	12	\$1,320,000
1314 (2036) PVC Cool Roof System - Repl	25	13	\$1,340,000
1314 (2037) PVC Cool Roof System - Repl	25	14	\$1,410,000
1314 (2038) PVC Cool Roof System - Repl	25	15	\$1,370,000
1314 (2039) PVC Cool Roof System - Repl	25	16	\$1,180,000
1314 (2040) PVC Cool Roof System - Repl	25	17	\$1,440,000
1314 (2041) PVC Cool Roof System - Repl	25	18	\$1,200,000



# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1314 (2042) PVC Cool Roof System - Repl	25	19	\$1,100,000
1314 (2043) PVC Cool Roof System - Repl	25	20	\$810,000
1314 (2044) PVC Cool Roof System - Repl	25	21	\$656,000
1314 (2045) PVC Cool Roof System - Repl	25	22	\$626,000
1314 (2046) PVC Cool Roof System - Repl	25	23	\$586,000
1314 (2047) PVC Cool Roof System - Repl	25	23	\$638,000
1314 (2048) PVC Cool Roof System - Repl	25	23	\$693,000
1314 (2049) PVC Cool Roof System - Repl	25	24	\$678,000
1316 Roof Preventative Maintenance	1	0	\$131,966
1317 Annual Emergency Roof Repairs	1	0	\$123,000
1330 (2040) 3- Story Gutters R/R	30	17	\$130,000
1330 (2041) 3- Story Gutters R/R	30	18	\$130,000
1330 (2042) 3- Story Gutters R/R	30	19	\$130,000
1330 (2043) 3- Story Gutters R/R	30	20	\$130,000
1330 (2044) 3- Story Gutters R/R	30	21	\$130,000
1330 (2045) 3- Story Gutters R/R	30	22	\$130,000
1330 (2046) 3- Story Gutters R/R	30	23	\$130,000
1330 (2047) 3- Story Gutters R/R	30	24	\$130,000
1330 (2048) 3- Story Gutters R/R	30	25	\$13,000
1331 (2023) 1 & 2-Story Gutters R/R	1	0	\$113,127
1331 (2024-2029) 1 & 2-Story Gutters R/R	1	1	\$58,800
1331 (2030-2052) 1 & 2-Story Gutters R/R	1	7	\$55,600
<b>Building Structures</b>			
1805 Lighted Building Numbers - Replace	20	19	\$14,100
1860 (2026-2031) Fire Alarm System	1	3	\$220,000
3210 (2023) MO/Carpentry/CP Panels	1	0	\$480,159
3210 (2024-2026) MO/Carpentry/CP Panels	1	1	\$656,000
3210 (2027-2039) MO/Carpentry/CP Panels	1	4	\$380,000
3210 (2040-2052) MO/Carpentry/CP Panels	1	17	\$306,000
3213 (2023) Bldg Structure Dry Rot	1	0	\$210,000
3213 (2024-2028) Bldg Structure Dry Rot	1	1	\$538,000
3213 (2029-2038) Bldg Structure Dry Rot	1	6	\$269,000
3213 (2039-2052) Bldg Structure Dry Rot	1	16	\$130,000
3216 (2023) Bldg Struct Replacement	1	0	\$500,000
3216 (2024-2028) Bldg Struct Replacement	1	1	\$367,500
3216 (2029-2038) Bldg Struct Replacement	1	6	\$184,000
3216 (2039-2052) Bldg Struct Replacement	1	16	\$92,000
3219 (2024-2026) Parapet Wall Removal	1	1	\$270,000
3220 Annual Bldg Foundation Repairs	1	0	\$35,000
3223 (2024-2028) Storage Cabinets	1	1	\$96,000
3225 (2024) Glulam/Beam - Repair	10	1	\$157,000
3225 (2026) Glulam/Beam - Repair	10	3	\$157,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
3225 (2027) Glulam/Beam - Repair	10	4	\$418,000
3225 (2028) Glulam/Beam - Repair	10	5	\$208,000
3225 (2029) Glulam/Beam - Repair	10	6	\$157,000
3225 (2030) Glulam/Beam - Repair	10	7	\$52,000
3225 (2031) Glulam/Beam - Repair	10	8	\$1,300,000
3225 (2032) Glulam/Beam - Repair	10	9	\$304,000
3230 (2023) Bldg Dry Rot - Repairs	1	0	\$164,681
3230 Annual Bldg Dry Rot - Repairs	1	1	\$150,000
3231 (2023) Bldg Lead Abatement	1	0	\$5,000
3231 Annual Bldg Lead Abatement	1	1	\$1,300
3235 Annual Damage Restoration	1	0	\$610,000
<b>Decking Projects</b>			
151 Annual Balcony Inspections	1	0	\$50,000
152 Annual Decking Topcoat	1	1	\$132,000
153 Annual Decking Balconies	1	0	\$12,700
154 (2023-2025) GV Breezeway Decks	1	0	\$222,602
154 Annual GV Breezeway Decks	1	3	\$45,000
155 Annual Common Decking	1	0	\$138,396
<b>Prior To Painting &amp; Painting Projects</b>			
153 (2023) Deck Top Coat With Painting	1	0	\$40,096
153 Annual Deck Top Coat With Painting	1	1	\$64,000
1115 (2023) Full Cycle Exterior Painting	1	0	\$1,251,452
1115 Annual Full Cycle Exterior Painting	1	1	\$1,180,000
1116 Annual Exterior Paint Touch-Up	1	0	\$172,726
1116 Annual Interior Paint Touch-Up	1	0	\$76,471
1400 (2023) HIP Reflective Address Signs	1	0	\$50,000
1400 Annual HIP Reflective Address Signs	1	1	\$39,000
2901 Annual Lead Testing & Abatement	1	0	\$7,500
2902 (2023) PTP Asbestos Abatement	1	0	\$55,000
2902 Annual PTP Asbestos Abatement	1	1	\$37,000
2910 (2023) PTP Repair Work	1	0	\$751,548
2910 Annual PTP Repair Work	1	1	\$665,000
<b>Elevators</b>			
2800 Annual Misc. Elevator Components	1	0	\$6,512
2802 (2023) Cab Door Operators	1	0	\$25,100
2802 (2024-2025) Cab Door Operators	1	1	\$62,800
2802 (2026) Cab Door Operators	1	3	\$37,700
2802 (2051) Cab Door Operators	40	28	\$196,000
2802 (2052) Cab Door Operators	40	29	\$196,000
2804 (2023) Cab Remodel & Flooring	40	0	\$23,180
2804 (2024) Cab Remodel & Flooring	40	1	\$56,000
2804 (2025) Cab Remodel & Flooring	40	2	\$56,000

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2804 (2026) Cab Remodel & Flooring	40	3	\$36,500
2806 (2032) Controllers & Call Buttons	30	9	\$620,000
2806 (2033) Controllers & Call Buttons	30	10	\$620,000
2806 (2034) Controllers & Call Buttons	30	11	\$620,000
2806 (2035) Controllers & Call Buttons	30	12	\$620,000
2806 (2036) Controllers & Call Buttons	30	13	\$620,000
2806 (2037) Controllers & Call Buttons	30	14	\$620,000
2806 (2038) Controllers & Call Buttons	30	15	\$620,000
2806 (2039) Controllers & Call Buttons	30	16	\$740,000
2808 (2023) Hoistway Doors Replace	40	0	\$20,868
2808 (2024) Hoistway Doors Replace	40	1	\$54,800
2808 (2025) Hoistway Doors Replace	40	2	\$54,800
2808 (2026) Hoistway Doors Replace	40	3	\$32,900
2850 (2023-2026) Machine Room Power Unit	1	0	\$42,940
2850 (2051) Machine Room Power Units	1	28	\$168,000
2852 (2023) Solid State Soft Starters	1	0	\$6,400
2852 (2024) Solid State Soft Starters	1	1	\$16,800
2852 (2025) Solid State Soft Starters	1	2	\$16,800
2852 (2026) Solid State Soft Starters	1	3	\$10,100
2852 (2044) Solid State Soft Starters	1	21	\$16,800
<b>Garden Villas</b>			
332 (2023) GV Water Heaters	10	0	\$3,000
332 (2024) GV Water Heaters	10	1	\$1,200
332 (2025-2026) GV Water Heaters	10	3	\$1,900
332 (2027) GV Water Heaters	10	4	\$1,900
332 (2028) GV Water Heaters	10	5	\$9,300
332 (2029) GV Water Heaters	10	6	\$5,600
332 (2030) GV Water Heaters	10	7	\$5,600
332 (2031) GV Water Heaters	10	8	\$6,200
332 (2032) GV Water Heaters	10	9	\$3,000
336 Annual GV Rec Room Heat Pump	1	0	\$2,276
912 (2031-2041) GV Lobby Renovations	10	8	\$59,000
912 (2051-2061) GV Lobby Renovations	10	28	\$59,000
915 (2026) Mail Room Renvoations	10	3	\$84,000
915 (2027) Mail Room Renvoations	10	4	\$84,000
915 (2028) Mail Room Renvoations	10	5	\$84,000
915 (2029) Mail Room Renvoations	10	6	\$84,000
915 (2030) Mail Room Renvoations	10	7	\$84,000
915 (2031) Mail Room Renvoations	10	8	\$25,000
1950 (2024-2036) GV Concrete Filler	1	1	\$236,000
1951 Annual GV Recessed Area Carpet	1	1	\$67,200
<b>Lighting Replacement Projects</b>			

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
370 (2023) Exterior Lighting Replacement	1	0	\$12,500
370 Annual Exterior Light Replacement	1	1	\$53,000
<b>Walls, Fencing &amp; Railings</b>			
501 (2023) Common Interior Walls	1	0	\$10,000
501 Annual Common Interior Walls	1	1	\$26,200
501 Annual Perimeter Block Wall	1	1	\$25,300
504 Annual Shepherds Crooks, Repair	1	0	\$49,150
516 Annual Split Rail Fence, Replace	1	0	\$82,765
<b>Laundry Facilities</b>			
603 (2023-2029) Epoxy Floors - Replace	1	0	\$47,225
603 (2041) Epoxy Floors - Replace	1	18	\$53,000
990 (2023) Countertops - Replace	1	0	\$12,341
990 (2034-2043) Countertops - Replace	1	11	\$16,000
992 Annual Commercial Washers, Replace	1	0	\$61,928
993 (2023-2027) Commercial Dryers	1	0	\$6,891
993 Annual Commercial Dryers - Replace	1	4	\$30,000
994 (2023) Laundry Water Heaters	10	0	\$32,760
994 (2024) Laundry Water Heaters	10	1	\$8,500
994 (2025) Laundry Water Heaters	10	2	\$16,200
994 (2026) Laundry Water Heaters	10	3	\$8,500
994 (2027) Laundry Water Heaters	10	4	\$6,000
994 (2028) Laundry Water Heaters	10	5	\$17,200
994 (2029) Laundry Water Heaters	10	6	\$6,000
994 (2030) Laundry Water Heaters	10	7	\$5,000
994 (2031) Laundry Water Heaters	10	8	\$6,000
994 (2032) Laundry Water Heaters	10	9	\$33,400
<b>Sewer Lines, Water Lines &amp; Elect</b>			
318 (2023-2041) Waste Line Liners	1	0	\$1,000,000
319 (2023) Copper Water Lines	1	0	\$500,000
319 (2024-2028) Copper Water Lines	1	1	\$298,000
319 (2029-2045) Copper Water Lines	1	6	\$140,000
319 (2046-2051) Copper Water Lines	1	23	\$110,000
340 Annual Elect System & Panel Replace	1	0	\$30,000
341 Annual Heat Pumps/Wall Heaters	1	1	\$10,000
4590 Annual General Plumbing Replacement	1	0	\$200,000
<b>Grounds &amp; Miscellaneous</b>			
450 Annual Pedestal Mailboxes Replace	1	0	\$25,180
6830 Cul-de-sac Signage - Replace	10	9	\$10,000
<b>Landscape Projects</b>			
1020 Annual Tree Trimming	1	0	\$899,814
1022 5-Year Landscape Modernization	5	1	\$95,700
1022 Annual Landscape Modernization	1	2	\$17,500

# Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
1023 (2023) Landscape Improve/Restore	1	0	\$177,744
1023 Landscape Improvement & Restoration	1	1	\$159,000
1024 Annual Slope Renovations	1	0	\$523,765
1025 Annual Turf Reduction Program	1	0	\$17,906
<b>281 Total Funded Components</b>			



## Budget Summary

Report # 31071-3  
With-Site-Visit

	Useful Life		2023 Rem. Useful Life		Estimated Replacement Cost in 2023	2023 Expenditures	01/01/2023 Current Fund Balance	01/01/2023 Fully Funded Balance	Remaining Bal. to be Funded	2023 Contributions
	Min	Max	Min	Max						
Paved Surfaces	1	25	0	24	\$11,725,675	\$503,675	\$3,045,821	\$6,158,225	\$8,679,854	\$478,762
Roofing & Gutters	1	40	0	29	\$57,640,495	\$1,582,095	\$7,224,120	\$30,549,255	\$50,416,375	\$1,606,213
Building Structures	1	20	0	19	\$8,431,740	\$2,004,840	\$2,673,640	\$2,980,345	\$5,758,100	\$4,032,117
Decking Projects	1	1	0	3	\$600,698	\$423,698	\$423,698	\$423,698	\$177,000	\$407,714
Prior To Painting & Painting Projects	1	1	0	1	\$4,389,793	\$2,404,793	\$2,404,793	\$2,404,793	\$1,985,000	\$2,979,501
Elevators	1	40	0	29	\$6,217,000	\$125,000	\$402,485	\$3,464,518	\$5,814,515	\$405,517
Garden Villas	1	10	0	28	\$906,176	\$5,276	\$200,516	\$245,736	\$705,660	\$248,108
Lighting Replacement Projects	1	1	0	1	\$65,500	\$12,500	\$12,500	\$12,500	\$53,000	\$44,457
Walls, Fencing & Railings	1	1	0	1	\$193,415	\$141,915	\$141,915	\$141,915	\$51,500	\$131,277
Laundry Facilities	1	10	0	18	\$366,945	\$161,145	\$202,305	\$208,345	\$164,640	\$163,806
Sewer Lines, Water Lines & Elect	1	1	0	23	\$2,288,000	\$1,730,000	\$1,730,000	\$1,730,000	\$558,000	\$1,552,943
Grounds & Miscellaneous	1	10	0	9	\$35,180	\$25,180	\$25,180	\$26,180	\$10,000	\$17,769
Landscape Projects	1	5	0	2	\$1,891,429	\$1,619,229	\$1,695,789	\$1,695,789	\$195,640	\$1,231,813
					\$94,752,046	\$10,739,346	\$20,182,762	\$50,041,299	\$74,569,284	\$13,300,000

Percent Funded: 40.3%

# 2023 BUSINESS PLAN

Golden Rain Foundation & Trust

Adopted September 6, 2022

## BOARD OF DIRECTORS

BUNNY CARPENTER, President  
EGON GARTHOFFNER, 1<sup>ST</sup> Vice President  
DEBBIE DOTSON, 2<sup>ND</sup> Vice President  
JOAN MILLIMAN, Secretary  
JAMES HOPKINS, Treasurer  
ELSIE ADDINGTON  
YVONNE HORTON  
REZA KARIMI  
GAN MUKHOPADHYAY  
JUANITA SKILLMAN  
DON TIBBETTS

Prepared By:  
VILLAGE MANAGEMENT SERVICES, Inc.

SIOBHAN FOSTER, CEO  
STEVE HORMUTH, Director of Financial Services









## 2023 BUSINESS PLAN - BY ACCOUNT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL*	2021 ACTUAL*	2022 PLAN	2023 PLAN	ASSESSMENT		
						Per Manor Per Month		
						2022	2023	Change
<b>Revenues:</b>								
Golf Greens Fees	\$1,351,798	\$1,241,594	\$1,656,161	\$1,602,000	\$1,744,500	\$10.48	\$11.41	(\$0.93)
Golf Operations	231,543	273,504	318,827	356,190	379,300	2.33	2.48	(0.15)
Merchandise Sales	338,214	269,630	522,651	468,050	609,006	3.06	3.98	(0.92)
Clubhouse Rentals and Event Fees	720,100	123,440	113,331	640,906	653,971	4.19	4.28	(0.09)
Rentals	125,879	142,958	140,779	165,400	197,500	1.08	1.29	(0.21)
Broadband Services	4,797,351	5,186,355	5,038,208	5,818,200	5,554,800	38.07	36.35	1.72
Miscellaneous	1,115,511	655,785	659,087	1,117,904	1,217,629	7.31	7.97	(0.66)
<b>Total Revenue</b>	<b>\$8,680,396</b>	<b>\$7,893,266</b>	<b>\$8,449,044</b>	<b>\$10,168,650</b>	<b>\$10,356,706</b>	<b>\$66.52</b>	<b>\$67.76</b>	<b>(\$1.24)</b>
<b>Expenses:</b>								
Employee Compensation	\$17,950,037	\$16,656,527	\$17,060,816	\$19,392,615	\$20,123,612	\$126.89	\$131.67	\$4.78
Exp. Related to Compensation	5,145,248	4,913,404	5,058,750	6,003,011	6,331,723	39.28	41.43	2.15
Materials and Supplies	1,757,167	1,564,387	1,570,108	1,765,658	1,801,729	11.55	11.79	0.24
Cost of Merchandise Sold	238,432	192,232	431,568	315,315	440,638	2.06	2.88	0.82
Community Events	563,596	125,189	45,229	463,081	410,910	3.03	2.69	(0.34)
Electricity	875,691	705,598	881,645	886,055	918,102	5.80	6.01	0.21
Sewer	77,338	67,047	75,868	84,696	126,163	0.55	0.82	0.27
Water	605,107	645,378	762,448	700,310	723,350	4.58	4.73	0.15
Trash	220,868	191,847	128,609	148,028	148,815	0.97	0.97	0.00
Natural Gas	244,948	164,840	237,215	232,781	334,415	1.52	2.19	0.67
Telephone	284,506	316,676	308,599	359,369	342,957	2.35	2.24	(0.11)
Fuel & Oil for Vehicles	511,609	370,940	489,252	544,500	628,490	3.56	4.11	0.55
Legal Fees	994,184	336,669	737,723	329,196	245,850	2.15	1.61	(0.54)
Professional Fees	597,035	571,281	416,867	564,743	829,009	3.70	5.42	1.72
Rentals	213,295	200,704	258,816	216,114	289,655	1.41	1.90	0.49
Outside Services	2,036,707	2,252,750	2,829,913	2,961,494	2,900,604	19.38	18.98	(0.40)
Repairs and Maintenance	660,523	954,116	886,507	1,215,359	999,673	7.95	6.54	(1.41)
Other Operating Expense	598,345	443,005	648,436	850,860	938,280	5.57	6.14	0.57
Income, Property, and Sales Tax	157,559	718,919	43,622	27,822	35,991	0.19	0.24	0.05
Insurance	1,374,364	2,008,550	2,658,323	2,844,644	2,987,766	18.61	19.55	0.94
Cable TV Programming	5,127,580	3,792,055	3,966,508	4,328,000	4,415,500	28.32	28.89	0.57
Uncollectible Accounts	9,432	1,416	12,184	12,100	12,100	0.08	0.08	0.00
(Gain)/Loss on Sale or Trade	(520)	(56,922)	(180,899)	(25,000)	0	(0.16)	0.00	0.16
Cost Allocation to Mutuals	(2,547,224)	(2,900,667)	(2,775,315)	(2,949,071)	(2,875,047)	(19.32)	(18.81)	0.51
<b>Total Expenses</b>	<b>\$37,695,827</b>	<b>\$34,235,941</b>	<b>\$36,552,792</b>	<b>\$41,271,680</b>	<b>\$43,110,285</b>	<b>\$270.02</b>	<b>\$282.07</b>	<b>\$12.05</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,222,656)</b>	<b>(\$1,528,320)</b>	<b>(\$8.00)</b>	<b>(\$10.00)</b>	<b>(\$2.00)</b>
<b>Net Operating</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,103,748</b>	<b>\$29,880,374</b>	<b>\$31,225,259</b>	<b>\$195.50</b>	<b>\$204.31</b>	<b>\$8.81</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$2,598,144	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00	\$0.00
Contingency Fund	305,664	764,160	0	764,160	0	5.00	0.00	(5.00)
<b>Total Fund Contributions</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$2,903,808</b>	<b>\$3,362,304</b>	<b>\$2,598,144</b>	<b>\$22.00</b>	<b>\$17.00</b>	<b>(\$5.00)</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$31,919,239</b>	<b>\$30,010,643</b>	<b>\$31,007,556</b>	<b>\$33,242,678</b>	<b>\$33,823,403</b>	<b>\$217.50</b>	<b>\$221.31</b>	<b>\$3.81</b>

\*2020 and 2021 actuals were affected by COVID-19 Pandemic.



## 2023 BUSINESS PLAN - BY DEPARTMENT

DESCRIPTION	2019 ACTUAL	2020 ACTUAL*	2021 ACTUAL*	2022 PLAN	2023 PLAN	ASSESSMENT		
						Per Manor Per Month		Change
						2022	2023	
<b>Department</b>								
<b>Operating Contributions (Expenses net of Revenues):</b>								
Office of the CEO	\$709,155	\$665,818	\$540,277	\$740,179	\$801,972	\$4.84	\$5.25	\$0.41
Media and Communications	3,011,027	1,605,084	2,216,225	2,146,923	2,542,279	14.05	16.63	2.58
Information Services	1,469,308	1,702,660	1,417,894	1,578,916	2,118,964	10.33	13.86	3.53
General Services	5,169,567	4,256,538	4,043,651	5,268,640	5,200,899	34.47	34.03	(0.44)
Financial Services	1,825,562	2,383,621	1,755,477	1,867,569	1,857,928	12.22	12.16	(0.06)
Security Services	5,524,260	5,833,457	5,783,930	6,605,911	6,582,665	43.22	43.07	(0.15)
Landscape Services	1,208,904	1,063,921	1,104,296	1,192,043	1,524,142	7.80	9.97	2.17
Recreation Services	6,308,203	5,469,944	5,827,935	6,609,666	6,728,080	43.25	44.02	0.77
Human Resource Services	1,000,120	301,845	235,489	294,805	280,611	1.93	1.84	(0.09)
Insurance	1,374,364	2,008,516	2,658,205	2,849,342	2,987,416	18.64	19.55	0.91
Maintenance & Construction	1,411,103	1,041,364	1,912,302	1,949,034	2,128,623	12.75	13.93	1.18
Non Work Center	3,858	9,907	608,067	0	0	0.00	0.00	0.00
<b>Net Operating Expenses</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,103,748</b>	<b>\$31,103,030</b>	<b>\$32,753,579</b>	<b>\$203.50</b>	<b>\$214.31</b>	<b>\$10.81</b>
<b>(Surplus)/Deficit Recovery</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,222,656)</b>	<b>(\$1,528,320)</b>	<b>(\$8.00)</b>	<b>(\$10.00)</b>	<b>(\$2.00)</b>
<b>Total Operating Contributions</b>	<b>\$29,015,431</b>	<b>\$26,342,675</b>	<b>\$28,103,748</b>	<b>\$29,880,374</b>	<b>\$31,225,259</b>	<b>\$195.50</b>	<b>\$204.31</b>	<b>\$8.81</b>
<b>Fund Contributions:</b>								
Reserve Funds	\$2,598,144	\$2,903,808	\$2,903,808	\$2,598,144	\$2,598,144	\$17.00	\$17.00	\$0.00
Contingency Fund	305,664	764,160	0	764,160	0	5.00	0.00	(5.00)
<b>Total Fund Contributions</b>	<b>\$2,903,808</b>	<b>\$3,667,968</b>	<b>\$2,903,808</b>	<b>\$3,362,304</b>	<b>\$2,598,144</b>	<b>\$22.00</b>	<b>\$17.00</b>	<b>(\$5.00)</b>
<b>TOTAL BASIC ASSESSMENTS</b>	<b>\$31,919,239</b>	<b>\$30,010,643</b>	<b>\$31,007,556</b>	<b>\$33,242,678</b>	<b>\$33,823,403</b>	<b>\$217.50</b>	<b>\$221.31</b>	<b>\$3.81</b>

\*2020 and 2021 actuals were affected by COVID-19 Pandemic.

**RESOLUTION 90-22-42**

**2023 BUSINESS PLAN RESOLUTION**

**RESOLVED**, September 6, 2022, that the Business Plan of this Corporation for the year 2023 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 \$43,110,285 will be required by the Corporation to meet its annual expenses of operation for the year 2023. Additionally, \$2,598,144 is planned for reserve contributions and contingency fund contributions have been eliminated. After deducting \$1,528,320 derived from prior years' surplus and the sum of \$10,356,706 expected to be received from various sources as revenue during 2023, the Board of Directors hereby estimates that the net sum of \$33,823,403 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 \$221.31 per month per membership of said Corporation, for its share of the aforesaid net expenses and reserve contributions for the year 2023; 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 90-22-43**

**2023 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 6, 2022, that pursuant to Civil Code § 5570 the Board hereby adopts the 30-Year Reserve Funding Plans (attached) prepared by Association Reserves™ for fiscal year 2023; 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.

**2023 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.

	2023 PLAN	PER MANOR PER MONTH	PERCENTAGE SHARED	PERCENTAGE FEES
<b>Facility/Service</b> <i>(Note)</i>				
Bus Service	\$ 1,759,924	\$ 11.52	100%	0%
Golf Courses	\$ 1,317,064	\$ 8.62	35%	65%
Aquatics	\$ 928,243	\$ 6.07	100%	0%
Performing Arts Center	\$ 544,102	\$ 3.56	60%	40%
Fitness Centers	\$ 542,584	\$ 3.55	81%	19%
Clubhouse 2	\$ 499,744	\$ 3.27	89%	11%
Clubhouse 1	\$ 452,883	\$ 2.96	89%	11%
Clubhouse 4	\$ 452,158	\$ 2.96	97%	3%
Clubhouse 5	\$ 435,795	\$ 2.85	73%	27%
Equestrian	\$ 432,642	\$ 2.83	70%	30%
Recreation Administration	\$ 401,588	\$ 2.63	90%	10%
Clubhouse 7	\$ 286,155	\$ 1.87	80%	20%
Clubhouse 6	\$ 243,613	\$ 1.59	91%	9%
Garden Centers	\$ 164,515	\$ 1.08	69%	31%
Library	\$ 30,048	\$ 0.20	100%	0%
Bar Services	\$ 12,443	\$ 0.08	18%	82%
Village Greens Café	\$ (15,496)	\$ (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.*

**RESOLUTION 90-16-52****DEFINITION OF FUNDS RESOLUTION**

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

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

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

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

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

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

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

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

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



## 2023 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>	2022	\$ 21,826,777	\$ 155,806	\$ 8,403,144	\$ 17.00	\$ (8,535,528)	\$ 21,850,200
	<b>2023</b>	<b>\$ 21,850,200</b>	<b>\$ 199,326</b>	<b>\$ 8,709,144</b>	<b>\$ 17.00</b>	<b>\$ (12,726,840)</b>	<b>\$ 18,031,830</b>
	2024	\$ 18,031,830	\$ 202,730	\$ 8,992,167	\$ 17.00	\$ (4,695,214)	\$ 22,531,513
	2025	\$ 22,531,513	\$ 242,343	\$ 9,286,884	\$ 17.00	\$ (6,102,934)	\$ 25,957,806
	2026	\$ 25,957,806	\$ 274,303	\$ 9,593,814	\$ 17.00	\$ (6,899,697)	\$ 28,926,225
<i>Consolidated reporting of Equipment, Facilities, and Trust Facilities Fee Funds.</i>							
<b>CONTINGENCY FUND</b>	2022	\$ 2,072,823	\$ 17,148	\$ 1,728,340	\$ 5.00	\$ (704,000)	\$ 3,114,311
	<b>2023</b>	<b>\$ 3,114,311</b>	<b>\$ 29,968</b>	<b>\$ 0</b>	<b>\$ 0.00</b>	<b>\$ (235,000)</b>	<b>\$ 2,909,279</b>
	2024	\$ 2,909,279	\$ 57,314	\$ 152,832	\$ 1.00	\$ (240,000)	\$ 2,879,425
	2025	\$ 2,879,425	\$ 58,195	\$ 305,664	\$ 2.00	\$ (245,000)	\$ 2,998,284
	2026	\$ 2,998,284	\$ 62,051	\$ 458,496	\$ 3.00	\$ (250,000)	\$ 3,268,831
<b>TOTAL</b>	2022	\$ 23,899,600	\$ 172,954	\$ 10,131,484	\$ 22.00	\$ (9,239,528)	\$ 24,964,511
	<b>2023</b>	<b>\$ 24,964,511</b>	<b>\$ 229,294</b>	<b>\$ 8,709,144</b>	<b>\$ 17.00</b>	<b>\$ (12,961,840)</b>	<b>\$ 20,941,109</b>
	2024	\$ 20,941,109	\$ 260,044	\$ 9,144,999	\$ 18.00	\$ (4,935,214)	\$ 25,410,938
	2025	\$ 25,410,938	\$ 300,538	\$ 9,592,548	\$ 19.00	\$ (6,347,934)	\$ 28,956,090
	2026	\$ 28,956,090	\$ 336,354	\$ 10,052,310	\$ 20.00	\$ (7,149,697)	\$ 32,195,057

\*2022 Contingency Fund Contribution includes 2021 surplus of \$964,180.

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



## **2023 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 nearly \$73.8 million. The fully funded balance (based on the formula defined in Civil Code §5570(b)(4)) is \$42.4 million as of January 1, 2023. Projected reserve fund balances are estimated to be \$21.9 million, or 51.6% 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. 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 2023, the basic monthly assessment for GRF reserves is set at \$17 per manor per month.

The full reserves study can be obtained by contacting the Financial Services Department at 949-597-4201 or by visiting the community website at [www.lagunawoodsvillage.com](http://www.lagunawoodsvillage.com).

GRF has no outstanding loans.



## Assessment and Reserve Funding Disclosure Summary

### Golden Rain Foundation of Laguna Woods - Laguna Woods

For Fiscal Year Beginning: 1/1/2023

# of units: 12736

1) Budgeted Amounts:	Total	Average Per Unit*
Reserve Contributions:	\$8,709,144.00	\$683.82
Total Assessment Income:	\$33,823,403.00	\$2,655.73

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:	1/1/2023
Fully Funded Balance (based on formula defined in 5570(b)4):	\$42,379,236
Projected Reserve Fund Balance:	\$21,850,200
Percent Funded:	51.6%
Reserve Deficit (surplus) on a mathematical avg-per-unit* basis:	\$1,611

From the 6/20/2022 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 Tables, showing the projected Reserve Funding Plan, Reserve Balance, Percent Funded, and assumptions for interest and inflation.

**Prepared by: Sean Andersen**

**Date: 10/10/2022**

*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 - Equipment

Report # 43604-0  
With-Site-Visit

Fiscal Year Start: 2023

Interest: 1.00 %

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 Funding	Loan or Special Assmts	Interest Income	Reserve Expenses
2023	\$6,773,809	\$16,994,176	39.9 %	Medium	\$5,598,100	\$0	\$54,711	\$8,253,640
2024	\$4,172,980	\$13,386,083	31.2 %	Medium	\$5,710,062	\$0	\$54,437	\$3,218,400
2025	\$6,719,079	\$14,987,544	44.8 %	Medium	\$5,824,263	\$0	\$78,087	\$3,716,439
2026	\$8,904,991	\$16,268,621	54.7 %	Medium	\$5,940,749	\$0	\$100,402	\$3,762,150
2027	\$11,183,992	\$17,680,828	63.3 %	Medium	\$6,059,563	\$0	\$116,753	\$5,183,812
2028	\$12,176,496	\$17,768,694	68.5 %	Medium	\$6,211,053	\$0	\$126,443	\$5,391,204
2029	\$13,122,787	\$17,493,972	75.0 %	Low	\$6,200,000	\$0	\$143,448	\$3,887,178
2030	\$15,579,058	\$18,876,683	82.5 %	Low	\$6,200,000	\$0	\$163,958	\$4,716,579
2031	\$17,226,437	\$19,592,442	87.9 %	Low	\$6,200,000	\$0	\$179,238	\$4,969,349
2032	\$18,636,325	\$20,219,547	92.2 %	Low	\$6,200,000	\$0	\$195,976	\$4,456,844
2033	\$20,575,457	\$21,548,078	95.5 %	Low	\$6,200,000	\$0	\$203,255	\$6,885,959
2034	\$20,092,753	\$20,573,852	97.7 %	Low	\$6,300,000	\$0	\$208,570	\$4,962,271
2035	\$21,639,052	\$21,715,953	99.6 %	Low	\$6,307,000	\$0	\$228,848	\$4,024,852
2036	\$24,150,049	\$24,026,941	100.5 %	Low	\$6,464,675	\$0	\$247,782	\$5,435,058
2037	\$25,427,448	\$25,128,898	101.2 %	Low	\$6,626,292	\$0	\$265,090	\$4,705,667
2038	\$27,613,164	\$27,194,565	101.5 %	Low	\$6,791,949	\$0	\$263,097	\$9,639,534
2039	\$25,028,677	\$24,425,078	102.5 %	Low	\$6,961,748	\$0	\$245,568	\$8,130,277
2040	\$24,105,715	\$23,317,342	103.4 %	Low	\$7,135,792	\$0	\$249,521	\$5,671,333
2041	\$25,819,694	\$24,905,097	103.7 %	Low	\$7,314,186	\$0	\$264,954	\$6,205,198
2042	\$27,193,636	\$26,034,680	104.5 %	Low	\$7,497,041	\$0	\$286,638	\$4,819,003
2043	\$30,158,312	\$28,973,634	104.1 %	Low	\$7,684,467	\$0	\$287,732	\$10,717,988
2044	\$27,412,523	\$26,122,945	104.9 %	Low	\$7,876,579	\$0	\$284,440	\$6,073,955
2045	\$29,499,587	\$28,189,677	104.6 %	Low	\$8,073,493	\$0	\$300,555	\$7,236,739
2046	\$30,636,896	\$29,346,920	104.4 %	Low	\$8,275,331	\$0	\$317,233	\$6,392,841
2047	\$32,836,617	\$31,641,057	103.8 %	Low	\$8,482,214	\$0	\$334,547	\$7,552,135
2048	\$34,101,243	\$33,049,896	103.2 %	Low	\$8,694,269	\$0	\$334,929	\$10,217,448
2049	\$32,912,994	\$32,002,878	102.8 %	Low	\$8,911,626	\$0	\$344,210	\$6,210,659
2050	\$35,958,170	\$35,306,005	101.8 %	Low	\$9,134,417	\$0	\$366,337	\$8,118,589
2051	\$37,340,334	\$37,005,258	100.9 %	Low	\$9,362,777	\$0	\$370,780	\$10,226,694
2052	\$36,847,197	\$36,854,208	100.0 %	Low	\$9,596,846	\$0	\$375,168	\$8,600,875



## 30-Year Reserve Plan Summary - Facilities

Report # 43604-0  
With-Site-Visit

Fiscal Year Start: 2023

Interest: 1.00 %

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 Funding	Loan or Special Assmts	Interest Income	Reserve Expenses
2023	\$15,076,391	\$25,385,060	59.4 %	Medium	\$3,111,000	\$0	\$144,615	\$4,473,200
2024	\$13,858,806	\$24,495,905	56.6 %	Medium	\$3,282,105	\$0	\$148,293	\$1,476,814
2025	\$15,812,389	\$26,755,053	59.1 %	Medium	\$3,462,621	\$0	\$164,256	\$2,386,495
2026	\$17,052,772	\$28,236,367	60.4 %	Medium	\$3,653,065	\$0	\$173,901	\$3,137,547
2027	\$17,742,191	\$29,082,638	61.0 %	Medium	\$3,853,983	\$0	\$188,904	\$1,730,414
2028	\$20,054,664	\$31,500,571	63.7 %	Medium	\$4,065,953	\$0	\$191,416	\$6,067,177
2029	\$18,244,857	\$29,624,009	61.6 %	Medium	\$4,289,580	\$0	\$195,032	\$1,951,320
2030	\$20,778,148	\$32,033,310	64.9 %	Medium	\$4,525,507	\$0	\$212,852	\$3,706,225
2031	\$21,810,282	\$32,813,253	66.5 %	Medium	\$4,774,410	\$0	\$227,378	\$3,127,339
2032	\$23,684,732	\$34,321,936	69.0 %	Medium	\$4,917,642	\$0	\$250,765	\$2,363,531
2033	\$26,489,607	\$36,774,966	72.0 %	Low	\$5,065,171	\$0	\$237,757	\$10,710,610
2034	\$21,081,925	\$30,819,829	68.4 %	Medium	\$5,217,126	\$0	\$225,068	\$2,573,291
2035	\$23,950,829	\$33,186,683	72.2 %	Low	\$5,373,640	\$0	\$251,208	\$3,263,495
2036	\$26,312,182	\$35,036,415	75.1 %	Low	\$5,534,849	\$0	\$271,765	\$4,054,915
2037	\$28,063,881	\$36,252,942	77.4 %	Low	\$5,700,895	\$0	\$299,244	\$2,253,728
2038	\$31,810,291	\$39,491,447	80.5 %	Low	\$5,871,922	\$0	\$300,107	\$9,745,631
2039	\$28,236,689	\$35,244,615	80.1 %	Low	\$6,048,079	\$0	\$301,766	\$2,444,369
2040	\$32,142,165	\$38,528,872	83.4 %	Low	\$6,229,522	\$0	\$337,024	\$3,417,428
2041	\$35,291,283	\$41,051,744	86.0 %	Low	\$6,416,407	\$0	\$367,153	\$3,904,360
2042	\$38,170,484	\$43,295,370	88.2 %	Low	\$6,608,900	\$0	\$396,940	\$3,925,136
2043	\$41,251,187	\$45,735,914	90.2 %	Low	\$6,807,167	\$0	\$405,621	\$8,556,452
2044	\$39,907,523	\$43,634,955	91.5 %	Low	\$7,011,382	\$0	\$421,582	\$2,895,735
2045	\$44,444,753	\$47,461,709	93.6 %	Low	\$7,221,723	\$0	\$441,805	\$8,154,457
2046	\$43,953,824	\$46,151,791	95.2 %	Low	\$7,438,375	\$0	\$458,931	\$3,979,737
2047	\$47,871,392	\$49,272,497	97.2 %	Low	\$7,661,526	\$0	\$501,216	\$3,619,695
2048	\$52,414,440	\$53,032,727	98.8 %	Low	\$7,891,372	\$0	\$520,805	\$9,035,803
2049	\$51,790,813	\$51,507,481	100.6 %	Low	\$8,128,113	\$0	\$542,446	\$3,716,885
2050	\$56,744,487	\$55,600,684	102.1 %	Low	\$8,371,956	\$0	\$579,268	\$6,537,365
2051	\$59,158,347	\$57,102,879	103.6 %	Low	\$8,623,115	\$0	\$600,321	\$7,424,897
2052	\$60,956,886	\$57,933,012	105.2 %	Low	\$8,881,809	\$0	\$636,841	\$4,010,003

**Laguna Woods Golden Rain Foundation - Equipment**Report #: **43604-0**

Laguna Woods, CA

# of Units: 12,736

Level of Service: **Update "With-Site-Visit"****January 1, 2023 through December 31, 2023****Findings & Recommendations****as of January 1, 2023**

Projected Starting Reserve Balance .....	\$6,773,809
Current Full Funding Reserve Balance .....	\$16,994,176
Average Reserve Deficit (Surplus) Per Unit .....	\$802
Percent Funded .....	39.9 %
Recommended 2023 "Annual Full Funding Contributions" .....	\$5,598,100
Alternate minimum contributions to keep Reserve above \$2,900,000 .....	\$4,400,000
Most Recent Reserve Contribution Rate .....	\$5,377,500
Annual Deterioration Rate .....	\$4,298,994

**Reserve Fund Strength: 39.9%****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 ..... **1.00 %**Annual Inflation Rate ..... **3.00 %**

This is an Update "With-Site-Visit", and is based on a prior in-house Report prepared by the Village Management Services for your 2022 Fiscal Year. We performed the site inspection on 4/12/2022. This Reserve Study was prepared by credentialed Reserve Specialists, Sean Erik Andersen RS #68, Sabrina C. Willison RS #334, Sean Kargari RS #115, Matthew Swain RS #134, Will Simons RS #190, Johannes Koerm RS #266 and Dusty Burgmans.

The Reserve Fund is between the 30% funded level and the 70% funded level at 39.9 % Funded, which is a fair position for the fund to be in. This means that the association'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 associations enjoy a low risk of Reserve cash flow problems.

The Annual Deterioration rate for your Reserve Components is \$4,298,994.

Based on this starting point, your annual deterioration rate, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$5,598,100.

\*The Alternative Contribution rate, also called Threshold Funding will keep the Reserve Funds above \$2,900,000. This figure for your association is \$4,400,000.

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

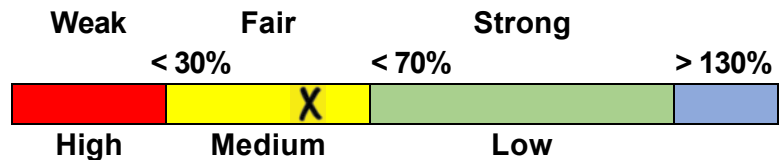
**Golden Rain Foundation of Laguna Woods - Facilities**Report #: **43604-0**

Laguna Woods, CA

# of Units: 12,736

Level of Service: **Update "With-Site-Visit"****January 1, 2023 through December 31, 2023****Findings & Recommendations****as of January 1, 2023**

Projected Starting Reserve Balance .....	\$15,076,391
Current Full Funding Reserve Balance .....	\$25,385,060
Average Reserve Deficit (Surplus) Per Unit .....	\$809
Percent Funded .....	59.4 %
Recommended 2023 "Annual Full Funding Contributions" .....	\$3,111,000
Alternate minimum contributions to keep Reserve above \$4,800,000 .....	\$2,195,000
Most Recent Reserve Contribution Rate .....	\$2,598,144
Annual Deterioration Rate .....	\$2,870,572

**Reserve Fund Strength: 59.4%****Risk of Special Assessment:****Economic Assumptions:**Net Annual "After Tax" Interest Earnings Accruing to Reserves ..... **1.00 %**Annual Inflation Rate ..... **3.00 %**

This is an Update "With-Site-Visit", and is based on a prior in-house Report prepared by the Village Management Services for your 2022 Fiscal Year. We performed the site inspection on 3/8/2022. This Reserve Study was prepared by credentialed Reserve Specialists, Sean Erik Andersen RS #68, Sabrina C. Willison RS #334, Sean Kargari RS #115, Matthew Swain RS #134, Will Simons RS #190, Johannes Koerm RS #266 and Dusty Burgmans.

The Reserve Fund is between the 30% funded level and the 70% funded level at 59.4 % Funded, which is a fair position for the fund to be in. This means that the association'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 associations enjoy a low risk of Reserve cash flow problems.

The Annual Deterioration rate for your Reserve Components is \$2,870,572.

Based on this starting point, your annual deterioration rate, your anticipated future expenses, and your historical Reserve contribution rate, our recommendation is to increase your Reserve contributions to \$3,111,000.

\*The Alternative Contribution rate, also called Threshold Funding will keep the Reserve Funds above \$4,800,000. This figure for your association is \$2,195,000.

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

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Vehicles/Equip</b>				
8101	Buses - Replace (2014)	12	4	\$792,000
8102	Buses - Replace (2015)	12	5	\$316,500
8103	Buses - Replace (2016)	12	6	\$316,500
8104	Bus - Replace (2017)	12	7	\$158,500
8105	Bus - Replace (2018)	12	8	\$158,500
8106	Buses - Replace (2019)	12	9	\$316,500
8107	Bus - Replace (2020)	12	10	\$158,500
8120	Trailer(s) - Replace (1985/86)	20	0	\$40,000
8121	Trailer(s) - Replace (1992)	20	0	\$9,500
8122	Trailer(s) - Replace (1996)	20	0	\$19,200
8123	Trailer(s) - Replace (1997)	20	0	\$9,600
8124	Trailer(s) - Replace (1998)	20	0	\$9,600
8125	Trailer(s) - Replace (1999)	20	0	\$9,600
8126	Trailer(s) - Replace (2000)	20	0	\$9,600
8127	Trailer(s) - Replace (2001)	20	0	\$9,040
8128	Trailer(s) - Replace (2003)	30	10	\$50,000
8129	Trailer(s) - Replace (2005)	20	2	\$5,000
8130	Trailer(s) - Replace (2008)	20	5	\$24,000
8131	Trailer(s) - Replace (2013)	20	10	\$48,000
8132	Trailer(s) - Replace (2015)	20	12	\$5,500
8133	Trailer(s) - Replace (2019)	20	16	\$6,570
8134	Trailer(s) - Replace (2021)	20	18	\$35,500
8135	Pest Trailers - Replace	20	0	\$13,000
8136	Jetter Trailers - Replace	20	2	\$59,550
8137	Stump Trailer - Replace	15	5	\$3,000
8138	Foam Trailer - Replace	20	0	\$3,500
8150	EVs (Bolt) - Replace	8	5	\$76,500
8151	PHEVs (Volt) - Replace	8	2	\$153,000
8152	SUVs (Edge) - Replace (2016)	5	0	\$35,000
8153	SUVs (Edge) - Replace (2020)	5	2	\$105,500
8154	SUVs (Edge) - Replace (2021)	5	3	\$141,000
8155	SUVs (Escape) - Replace (2021)	5	3	\$70,500
8156	SUVs (Trax) - Replace	5	0	\$105,500
8170	Trucks (Fullsize) - Replace (1996)	20	0	\$36,500
8171	Trucks (Fullsize) - Replace (1997)	20	0	\$51,500
8172	Trucks (Fullsize) - Replace (1999)	20	0	\$147,000
8173	Trucks (Fullsize) - Replace (2000)	20	0	\$73,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
8174	Trucks (Fullsize) - Replace (2003)	20	0	\$109,500
8175	Trucks (Fullsize) - Replace (2004)	20	1	\$102,500
8176	Trucks (Fullsize) - Replace (2007)	20	4	\$109,500
8177	Trucks (Fullsize) - Replace (2008)	20	5	\$36,500
8178	Trucks (Fullsize) - Replace (2009)	20	6	\$73,000
8179	Trucks (Fullsize) - Replace (2012)	20	9	\$262,000
8180	Trucks (Fullsize) - Replace (2014)	20	11	\$109,500
8181	Trucks (Fullsize) - Replace (2017)	20	14	\$36,500
8182	Trucks (Fullsize) - Replace (2018)	20	15	\$144,500
8183	Trucks (Fullsize) - Replace (2019)	20	16	\$567,500
8184	Trucks (Fullsize) - Replace (2020)	20	17	\$482,500
8185	Trucks (Fullsize) - Replace (2022)	20	19	\$109,500
8190	Trucks (Midsize) - Replace (2000)	20	0	\$217,000
8191	Trucks (Midsize) - Replace (2001)	20	0	\$341,000
8192	Trucks (Midsize) - Replace (2003)	20	0	\$341,000
8193	Trucks (Midsize) - Replace (2004)	20	1	\$31,000
8194	Trucks (Midsize) - Replace (2005)	20	2	\$341,000
8195	Trucks (Midsize) - Replace (2006)	20	3	\$217,000
8196	Trucks (Midsize) - Replace (2007)	20	4	\$217,000
8197	Trucks (Midsize) - Replace (2008)	20	5	\$403,000
8198	Trucks (Midsize) - Replace (2009)	20	6	\$62,000
8199	Trucks (Midsize) - Replace (2011)	20	8	\$62,000
8200	Trucks(Midsize)-Replace(2012Dpt400)	5	0	\$316,500
8201	Trucks (Midsize) - Replace (2013)	20	10	\$62,000
8202	Trucks (Midsize) - Replace (2014)	20	11	\$31,000
8203	Trucks (Midsize) - Replace (2016)	20	13	\$124,000
8204	Trucks (Midsize) - Replace (2021)	20	18	\$93,000
8210	Dump Trucks - Replace (2014)	20	11	\$195,500
8211	Dump Trucks - Replace (2016)	20	13	\$197,500
8212	Tractor Trailer - Replace (2012)	20	9	\$157,500
8220	Vans - Replace (1997-Dept 530)	20	0	\$36,500
8221	Vans - Replace (1997)	20	0	\$68,000
8222	Vans - Replace (1999)	20	0	\$204,000
8223	Vans - Replace (1999-Dept520)	20	0	\$36,500
8224	Vans - Replace (2000)	20	0	\$136,000
8225	Vans - Replace (2001)	20	0	\$34,000
8226	Vans - Replace (2003)	20	0	\$102,000
8227	Vans - Replace (2007)	20	4	\$170,000
8228	Vans - Replace (2008)	20	5	\$170,000
8229	Vans - Replace (2010)	20	7	\$305,500
8230	Vans - Replace (2012-Dept530)	20	9	\$36,500
8231	Vans - Replace (2014)	20	11	\$374,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
8232	Vans - Replace (2016)	20	13	\$34,000
8233	Vans - Replace (2017)	20	14	\$66,950
8234	Vans - Replace (2018)	20	15	\$562,500
8235	Vans - Replace (2019)	20	16	\$470,500
8236	Vans - Replace (2021)	20	18	\$34,000
8251	Club Cars - Replace	8	3	\$32,000
8253	Cushman Truckster - Replace	8	4	\$45,000
8254	Golf Carts - Replace	8	0	\$18,500
8255	Mules - Replace (2004)	15	0	\$13,650
8256	Mules - Replace (2005)	15	0	\$13,650
8257	Mules - Replace (2006)	15	0	\$13,650
8258	Mules - Replace (2007)	15	0	\$27,300
8259	Mules - Replace (2009)	15	1	\$81,900
8260	Mules - Replace (2011)	15	3	\$13,650
8261	Mules - Replace (2012)	15	4	\$40,950
8262	Mules - Replace (2015)	15	7	\$27,300
8263	Mules - Replace (2017)	15	9	\$27,300
8264	Mules - Replace (2018)	15	10	\$150,150
8265	Mules - Replace (2019)	15	11	\$81,900
8266	Mules - Replace (2020)	15	12	\$150,150
8267	Mules - Replace (2021)	15	13	\$136,500
8298	Wheel Loader - Replace	20	4	\$155,500
8299	Forklift - Replace	20	10	\$38,500
8300	Skid Steers - Replace (2012)	20	9	\$125,000
8301	Skid Steer - Replace (2014)	20	11	\$62,500
8302	Skid Steers - Replace (2020)	20	17	\$125,000
8303	Backhoe - Replace (2018)	20	15	\$234,000
8308	Tractor - Replace (2021)	20	18	\$50,000
8309	Bark Blower - Replace	20	13	\$81,000
8310	Tub Grinder - Replace	30	27	\$795,500
8311	Pack Roller - Replace	20	17	\$21,000
8313	Chipper - Replace (2009)	20	6	\$96,500
8314	Chipper - Replace (2020)	20	17	\$96,500
8315	Trash Compactor - Replace	25	0	\$63,000
8324	Lift - Replace (1997)	25	0	\$20,000
8325	Lift - Replace (1998)	25	0	\$20,000
8326	Lift - Replace (2007)	25	9	\$92,000
8327	Lift - Replace (2008)	25	10	\$154,000
8328	Lift - Replace (2011)	25	13	\$92,000
8329	Lift - Replace (2012)	25	14	\$154,000
8330	Lift - Replace (2014)	25	16	\$20,000
8331	Lift - Replace (2018)	25	20	\$112,000



#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
8332	Lift - Replace (2019)	25	21	\$154,000
8333	Lift - Replace (2020)	25	22	\$200,000
8334	Grabber / Malta - Replace	25	19	\$70,000
8338	Compressor - Replace (1999)	25	1	\$21,500
8340	Street Sweeper - Replace	20	11	\$304,500
8341	Sweeper - Replace (2014)	8	0	\$130,000
8342	Sweeper - Replace (2017)	10	4	\$56,500
8343	Sweeper - Replace (2019)	10	6	\$69,000
8344	Scrubber/Dryer - Replace (2019)	10	6	\$70,950
8351	Fuel Station - Repairs	6	1	\$9,210
8401	Generators - Replace	30	7	\$755,000
8410	EV Charging Stations - Replace	20	17	\$75,000
<b>Entry Areas</b>				
4290	Camera Systems - Replace	8	4	\$335,000
5390	Gate 12 Security Upgrades	12	11	\$66,700
6860	Solar Radar Signs - Replace	20	19	\$10,000
<b>Golf Course Equipment: Mowers</b>				
3075	Fairways: Reelmaster 5610-D (2019)	7	2	\$75,000
3075	Fairways: Reelmaster 6700-D (2013)	7	0	\$85,000
3080	Greens: Greensmaster 1000 (2006)	7	0	\$11,750
3080	Greens: Greensmaster 1000 (2006)	7	0	\$11,750
3080	Greens: Greensmaster 1000 (2017)	7	1	\$11,750
3080	Greens: Greensmaster 1000 (2017)	7	1	\$11,750
3080	Greens: Greensmaster 1000 (2017)	7	1	\$12,000
3080	Greens: Greensmaster 3250-D (2006)	7	0	\$40,000
3080	Greens: Greensmaster 3250-D (2006)	7	0	\$40,000
3080	Greens: Greensmaster 3250-D (2009)	7	1	\$40,000
3080	Greens: Greensmaster 3250-D (2018)	7	1	\$40,000
3080	Greens: Greensmaster 3250-D (2018)	7	2	\$40,000
3080	Par 3: Groundsmaster 3280-D (2015)	7	1	\$47,000
3080	Par 3: Reelmaster 3100-D (2019)	7	4	\$40,750
3080	Rough: Reelmaster 3100-D (2007)	7	0	\$40,750
3080	Rough: Reelmaster 3100-D (2015)	7	1	\$40,750
3080	Rough: Reelmaster 7000 (2013)	7	1	\$95,000
3080	Rough: Reelmaster 7000 (2018)	7	2	\$95,000
3080	Rough: Walker C19i (2018)	7	4	\$19,000
3080	Tees: Greensmaster 3250-D (2007)	7	0	\$40,000
3080	Tees: Greensmaster 3250-D (2012)	7	1	\$40,000
3080	Tees: Greensmaster 3400 (2013)	7	2	\$42,500
<b>Golf Course Equipment : Other</b>				
2384	Metal Roofing/Siding - Replace	40	5	\$149,000
2752	Maintenance Bldg Interiors - Remodel	10	0	\$12,500

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2867	Fuel Tanks/Pumps - Replace	40	10	\$14,750
2883	Golf Carts (Staff) - Replace	6	1	\$28,800
3010	Aerifier - Greensaire 24 (2007)	8	0	\$3,600
3010	Aerifier - Greensaire 24 (2007)	8	0	\$3,600
3010	Aerifier - Greensaire 24 (2007)	8	0	\$3,600
3010	Aerifier - Procore 660 (2009)	8	2	\$37,000
3010	Aerifier - Procore 864 (2017)	8	3	\$45,000
3010	Aerifier - Procore SR54-S (2019)	8	4	\$35,000
3020	Bunker Rake (SandPro 3040) (2009)	7	0	\$17,800
3025	Debris Blower - Buffalo (2007)	8	0	\$5,800
3025	Debris Blower - Buffalo (2018)	8	4	\$5,800
3040	Greens Roller - Brouwer (1999)	10	0	\$16,400
3040	Greens Roller - TruTurf (2008)	10	0	\$16,400
3045	Grinder (Bedknife) - Foley (2015)	15	7	\$24,150
3050	Grinder (Reel) - Foley (2015)	15	7	\$44,000
3055	Hydraulic Lift (2020)	15	12	\$6,250
3120	Skid Steer - John Deere 319E (2014)	15	6	\$57,500
3125	Sod-Cutter - Ryan (1999)	10	0	\$6,550
3130	Topdresser - Toro 2300 (2009)	7	2	\$14,500
3130	Topdresser - Toro 2500 (2015)	7	3	\$16,500
3130	Topdresser - TurfCo 1550 (2019)	7	4	\$18,500
3135	Tractor - Kubota L2800 (2009)	15	4	\$32,000
3135	Tractor - Kubota L4200 (1999)	15	2	\$32,000
3135	Tractor - Kubota L47 (2020)	15	12	\$36,000
3135	Tractor - Kubota M4900 (2001)	15	1	\$24,000
3140	Trailer - Big Tex (2013)	15	4	\$3,250
3145	Sprayer - Toro MultiPro 1750 (2013)	7	1	\$42,500
3150	Core Harvester - Jacobsen (2017)	7	3	\$6,250
3150	Processor - Toro ProCore (2008)	7	3	\$39,500
3155	Ford F250 (2003)	15	3	\$36,250
3155	Ford F350 (2004)	15	3	\$46,250
3155	Jacobsen Cushman (2012)	10	2	\$8,750
3155	Vantage "Vango" Irrig. Van (2010)	15	0	\$18,750
<b>Landscape &amp; Irrigation</b>				
6900	Irrigation Controllers - Replace	15	0	\$1,731,500
6910	Controller Enclosures - Replace	30	10	\$16,800
6920	Backflow Devices - Replace	20	2	\$17,300
6930	Irrigation Systems - Rehab	1	0	\$150,000
7060	Landscape Equipment - Replace	1	0	\$140,000
<b>System Equipment &amp; Software</b>				
9170	Automated Drafter Format Plotter	5	4	\$8,000
9172	Community WiFi Hotspots - RUCKS	8	0	\$60,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
9174	Network Switching/Routing/Security	5	3	\$350,000
9180	Phone System	8	0	\$370,000
9200	2023 Fleet/Fuel Management Software	1	0	\$35,000
9200	2031 Fleet/Fuel Management Software	6	8	\$50,000
9202	Access Control Syst Refresh ID Card	8	3	\$89,000
9203	Gate Access System Technology	15	10	\$700,000
9204	Microsoft AX 2012 License	15	10	\$130,000
9205	Microsoft Office Productivity Suite	8	5	\$150,000
9206	Financial Software	1	0	\$1,500,000
9207	HR Mgmt & Payroll Software - Hosted	8	2	\$100,000
9208	Network Server Hardware & Software	5	0	\$500,000
9209	Records Management System	8	6	\$315,000
9212	(2027) Energy Management System	4	4	\$160,000
9212	(2041) Energy Management System	15	10	\$150,000
<b>Broadband Facility</b>				
6967	Broadband UPS Power Supply - Repl	5	4	\$22,000
6967	Head End UPS Power Supply - Replace	15	13	\$120,000
9100	Fiber Network Calibration	5	1	\$105,000
9101	Infrastructure Equipment & Cabling	1	0	\$250,000
9102	Set Top Boxes - Replace	1	0	\$300,000
9103	Signal Receivers & Transcoders	3	2	\$25,000
9104	Simulsat Antenna - Replace	30	24	\$202,000
9104	Standby Satellite Dish - Replace	7	2	\$12,000

## 222 Total Funded Components

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



#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Paving &amp; Pavers</b>				
2100	Concrete - Repair/Replace	1	0	\$200,000
2125	Garden Cntr #1 Asphalt - Resurface	20	11	\$62,100
2125	Garden Cntr #2 Asphalt - Resurface	20	16	\$81,600
2200	Street Pavers - Repair/Replace	10	9	\$6,500
2220	Asphalt - Resurface (2023)	30	0	\$548,400
2220	Asphalt - Resurface (2024)	30	1	\$500,400
2220	Asphalt - Resurface (2025)	30	2	\$604,300
2220	Asphalt - Resurface (2026)	30	3	\$562,200
2220	Asphalt - Resurface (2027)	30	4	\$535,200
2220	Asphalt - Resurface (2028)	30	5	\$630,300
2220	Asphalt - Resurface (2029)	30	6	\$552,500
2220	Asphalt - Resurface (2030)	30	7	\$444,000
2220	Asphalt - Resurface (2031)	30	8	\$689,800
2220	Asphalt - Resurface (2032)	30	9	\$487,700
2220	Asphalt - Resurface (2033)	30	10	\$386,000
2220	Asphalt - Resurface (2034)	30	11	\$431,200
2220	Asphalt - Resurface (2035)	30	12	\$405,700
2220	Asphalt - Resurface (2036)	30	13	\$556,100
2220	Asphalt - Resurface (2037)	30	14	\$417,600
2220	Asphalt - Resurface (2038)	30	15	\$567,600
2220	Asphalt - Resurface (2039)	30	16	\$344,400
2220	Asphalt - Resurface (2040)	30	17	\$300,500
2220	Asphalt - Resurface (2041)	30	18	\$450,800
2220	Asphalt - Resurface (2042)	30	19	\$438,700
2220	Asphalt - Resurface (2043)	30	20	\$428,600
2220	Asphalt - Resurface (2044)	30	21	\$445,600
2220	Asphalt - Resurface (2045)	30	22	\$450,300
2220	Asphalt - Resurface (2046)	30	23	\$536,500
2220	Asphalt - Resurface (2047)	30	24	\$460,500
2220	Asphalt - Resurface (2048)	30	25	\$935,400
2220	Asphalt - Resurface (2049)	30	26	\$529,400
2220	Asphalt - Resurface (2050)	30	27	\$752,600
2220	Asphalt - Resurface (2051)	30	28	\$719,900
2220	Asphalt - Resurface (2052)	30	29	\$607,600
2220	Equestrian Asphalt - Resurface	30	0	\$169,000
2220	Golf Parking Asphalt - Resurface	30	12	\$63,700
2230	Asphalt - Repair/Seal	1	0	\$100,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>Roofing Projects</b>				
2391	Tennis Cntr Skylight Roof - Replace	40	4	\$40,000
2400	2031 Tile Roof - Replace	40	8	\$118,200
2400	2034 Tile Roof - Replace	40	11	\$4,300
2400	2036 Tile Roof - Replace	40	13	\$12,300
2400	2039 Tile Roof - Replace	40	16	\$308,000
2400	2040-41 Tile Roof - Replace	40	17	\$87,800
2400	2044 Tile Roof - Replace	40	21	\$138,800
2400	2046 Tile Roof - Replace	40	23	\$14,500
2400	2047 Tile Roof - Replace	40	24	\$28,300
2400	2051 Tile Roof - Replace	40	28	\$250,300
2400	Golf Restrooms Tile Roof - Replace	40	15	\$5,000
2400	Tennis Center Tile Roof - Replace	40	4	\$14,000
2450	2029 Comp Shingle Roof - Replace	40	6	\$2,900
2450	2030 Comp Shingle Roof - Replace	40	7	\$7,000
2450	2040 Comp Shingle Roof - Replace	40	17	\$34,200
2450	2045 Comp Shingle Roof - Replace	40	22	\$109,600
2450	2062 Comp Shingle Roof - Replace	40	39	\$17,900
2450	Garden Cntr #2 Shingle Roof - Repl	20	19	\$18,000
2465	2025 BUR to PVC Cool Roof - Replace	25	2	\$91,000
2465	2026 BUR to PVC Cool Roof - Replace	25	3	\$247,000
2465	2027 BUR to PVC Cool Roof - Replace	20	4	\$91,000
2465	2028 BUR to PVC Cool Roof - Replace	25	5	\$6,200
2465	2035 BUR to PVC Cool Roof - Replace	25	12	\$10,500
2465	2036 BUR to PVC Cool Roof - Replace	25	13	\$173,200
2465	2037 BUR to PVC Cool Roof - Replace	25	14	\$88,400
2465	2040 BUR to PVC Cool Roof - Replace	25	17	\$132,100
2465	2041 BUR to PVC Cool Roof - Replace	25	18	\$33,400
2465	2043 BUR to PVC Cool Roof - Replace	25	20	\$110,100
2465	2044 BUR to PVC Cool Roof - Replace	25	21	\$117,000
2465	2045 BUR to PVC Cool Roof - Replace	25	22	\$25,500
2470	2040 Metal Louver Roof - Replace	40	17	\$75,900
2470	2046 Metal Louver Roof - Replace	40	23	\$307,500
6330	Club 6 Metal Roof - Replace	40	20	\$17,500
<b>HVAC Equipment</b>				
4600	Broadband HVAC Systems -Replace	1	0	\$20,000
4600	CH1 Gym HVAC (2015) - Replace	15	8	\$50,000
4600	CH1 HVAC (2016) - Replace	15	9	\$50,000
4600	CH1 HVAC (2017) - Replace	15	9	\$23,000
4600	CH1 HVAC (2020) - Replace	15	12	\$16,000
4600	CH1 Lounge Air Handler - Replace	10	0	\$12,500
4600	CH2 HVAC (2007) - Replace	15	0	\$12,500

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
4600	CH2 HVAC (2010) - Replace	15	0	\$12,500
4600	CH2 HVAC (2017) - Replace	15	9	\$112,500
4600	CH2 HVAC (Old) - Replace	15	0	\$25,000
4600	CH3 HVAC (2015) - Replace	15	7	\$262,500
4600	CH3 HVAC (2021) - Replace	15	13	\$557,000
4600	CH4 Air Handlers (Old) - Replace	15	0	\$80,000
4600	CH4 HVAC (2017) - Replace	15	9	\$27,500
4600	CH4 HVAC (2018) - Replace	15	10	\$45,000
4600	CH4 HVAC (Old) - Replace	15	0	\$95,000
4600	CH5 HVAC - Replace	15	3	\$18,000
4600	CH5 HVAC (2017) - Replace	15	9	\$135,000
4600	CH6 HVAC (2004) - Replace	15	0	\$6,000
4600	CH6 HVAC (2017) - Replace	15	9	\$22,000
4600	CH6 HVAC (2020) - Replace	15	12	\$40,000
4600	CH7 HVAC - Replace	15	3	\$12,000
4600	CH7 HVAC (2007) - Replace	15	0	\$135,000
4600	Comm Center HVAC Systems - Replace	15	13	\$60,000
4600	Comm Center HVAC Systems - Replace	15	13	\$100,000
4600	Comm Center Large HVAC - Replace	20	18	\$500,000
4600	Gate 1 HVAC - Replace	10	8	\$6,000
4600	Gate 7 HVAC - Replace	10	8	\$6,000
4600	Library/History HVAC - Replace	15	13	\$70,000
4600	Village Green HVAC Systems -Replace	15	5	\$80,000
<b>Gatehouses</b>				
5300	Gate #1 - Remodel	20	19	\$100,000
5300	Gate #10 - Remodel	20	19	\$50,000
5300	Gate #11 - Remodel	20	3	\$50,000
5300	Gate #12 - Remodel	20	19	\$26,600
5300	Gate #14 - Remodel	20	3	\$50,000
5300	Gate #2 - Remodel	20	3	\$75,000
5300	Gate #3 - Remodel	20	3	\$75,000
5300	Gate #4 - Remodel	20	0	\$50,000
5300	Gate #5 - Remodel	20	14	\$50,000
5300	Gate #6 - Remodel	20	4	\$50,000
5300	Gate #7 - Remodel	20	19	\$100,000
5300	Gate #8 - Remodel	20	3	\$75,000
5300	Gate #9 - Remodel	20	1	\$50,000
<b>Library &amp; History Center</b>				
2300	Stucco - Repaint	10	5	\$5,500
2330	Interior Surfaces - Repaint	10	5	\$12,000
2600	Entry Doors - Replace	25	15	\$37,500
3020	Flooring, Rolled Carpet - Replace	10	5	\$10,800

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
3025	Flooring, Tile Carpet - Replace	10	5	\$152,000
3040	Flooring, Tile - Replace	30	15	\$8,200
3050	Flooring, Linoleum - Replace	30	5	\$22,600
3110	Interior Doors - Replace	30	15	\$8,050
3235	Office Cabinet/Counter - Replace	20	15	\$34,500
5054	Interior Lights - Replace	20	5	\$18,200
5700	Restrooms - Major Refurbish	20	15	\$66,000
5710	Restrooms - Minor Refurbish	20	5	\$22,000
5710	Small Restroom - Minor Refurbish	20	5	\$5,000
<b>Community Center</b>				
2300	Stucco - Repaint	10	0	\$38,300
2330	Interior Surfaces - Repaint	10	0	\$90,900
2500	Waterproof Decks - Resurface	16	8	\$18,250
2505	Waterproof Decks - Seal/Repair	4	0	\$6,300
2587	Stairway Stringers & Rails - Refurb	30	10	\$8,000
2600	Doors - Replace	10	5	\$15,000
2725	Building Signage	20	10	\$5,700
3000	TV Station Set - Remodel	8	3	\$15,000
3020	Carpet - Replace	10	0	\$303,000
3040	Tile Flooring - Replace	30	10	\$68,000
3050	Linoleum Tile Flooring - Replace	20	10	\$36,500
3060	Laminate Flooring - Replace	20	10	\$364,000
3125	Fire Doors - Replace	25	23	\$30,000
3310	Cabinets & Counters - Replace	30	10	\$148,500
3510	Gym Floor Surface - Replace	8	5	\$59,700
4210	TV Station Equipment - Replace	8	3	\$500,000
4500	Elevator - Modernize & Door Pkg	25	3	\$239,000
4530	Elevator Cab - Remodel	25	3	\$40,000
4550	Domestic Boiler - Replace	20	10	\$30,000
5030	Wall Lights - Replace	20	0	\$8,250
5525	3'.5' Iron Railing - Replace	30	10	\$13,700
5700	Restrooms - Major Refurbish	20	10	\$330,000
5710	Restrooms - Minor Refurbish	20	0	\$110,000
6300	Wood Trellis/Shade Structure	20	10	\$24,600
8010	EV Charging Station - Replace	15	11	\$66,000
<b>CH 1 Facilities</b>				
2300	Stucco - Repaint	10	0	\$42,000
2310	Wood/Metal Surfaces - Repaint	5	0	\$18,000
2330	Interior Surfaces - Repaint	10	0	\$64,400
2480	Gutters/Downspouts - Replace	30	5	\$13,950
2520	Bocce Structures - Repair	10	5	\$5,000
2530	Tile Siding - Replace	30	0	\$25,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2660	Door Opener (fitness) - Replace	15	7	\$6,000
3020	Carpet - Replace	10	0	\$41,000
3040	Exterior Tile Deck - Repair/Replace	50	8	\$272,000
3040	Tile Floors - Replace	25	10	\$31,000
3041	Drive Court Fountain Pavers -Repair	25	10	\$5,500
3050	Linoleum Floors - Replace	20	0	\$46,000
3070	Hardwood Floor (Lounge) - Replace	40	5	\$74,500
3075	Hardwood Floor (Lounge) - Refinish	5	0	\$19,800
3160	Acoustic Wall Panels - Replace	30	0	\$108,000
3310	Cabinetry/Counters - Replace	30	10	\$114,000
3320	Kitchen Appliances - Replace	20	10	\$76,000
3510	Gym Floor Surface - Replace	15	10	\$73,000
4660	Emergency Generator - Replace	30	6	\$70,000
4680	Exhaust Fans - Replace	25	0	\$18,000
4800	Fire Alarm System - Replace	20	5	\$6,500
5030	Interior Lights - Replace	20	10	\$175,000
5520	Pool Iron Fence/Gates - Replace	28	12	\$18,500
5700	Locker Rooms - Major Refurbish	20	10	\$60,000
5700	Restrooms - Major Refurbish	20	10	\$95,000
5710	Locker Rooms - Minor Refurbish	20	0	\$30,000
5710	Restrooms - Minor Refurbish	20	0	\$35,000
5730	Partition Door (Lounge)- Replace	25	0	\$10,000
5750	Pool Shower - Re-tile	20	3	\$9,000
5800	Pool Deck Concrete - Replace	30	15	\$288,000
5801	Pool Incidentals - Replace	1	0	\$10,000
5810	Pool - Resurface & Re-tile	12	3	\$60,000
5812	Pool/Spa Filters - Replace	10	5	\$15,000
5815	Pool Boilers - Replace	15	10	\$57,800
5816	Pool Boiler Tank - Replace	15	10	\$30,000
5817	Pool/Spa Pumps - Replace	10	3	\$16,000
5820	Spa - Resurface & Re-tile	8	5	\$20,700
5825	Spa Heater - Replace	10	5	\$8,000
5848	Chemical Controller - Replace	10	4	\$10,500
5900	ADA Pool Lift - Replace	15	13	\$6,000
5930	Pool Covers CH1, 2, 5 & 6 - Replace	6	4	\$18,000
5932	Pool Cover Reel - Replace	20	10	\$12,500
5990	Pool/Patio Furniture - Replace	8	2	\$49,000
6105	Vinyl/Composite Benches	25	15	\$6,000
6300	Wood Trellises - Rebuild	30	15	\$104,500
6315	Bench Shade Structures - Replace	15	10	\$5,000
6317	Bocce Retractable Shades - Replace	15	13	\$24,500
6525	Basketball Wood Court - Replace	40	10	\$350,000



#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
6526	Basketball Court - Refinish	5	0	\$20,000
6540	Bocce Ball Backboards - Replace	10	1	\$16,500
6540	Bocce Court Rails - Replace	10	3	\$5,500
6541	Bocce Surface Carpet - Replace	5	1	\$8,400
6575	Shuffleboard Room - Refurbish	10	1	\$10,000
6576	Archery Room - Refurbish	10	5	\$12,500
6577	Gym Padded Walls - Replace	15	14	\$43,000
6680	Fountains - Refurbish	12	3	\$23,600
<b>CH2 Facilities</b>				
2140	Concrete Deck Coating - Resurface	15	0	\$59,600
2145	Concrete Deck Coating - Seal/Repair	5	5	\$36,000
2300	Stucco - Repaint	10	0	\$19,350
2310	Wood/Metal Surfaces - Repaint	5	0	\$15,000
2330	Interior Surfaces - Repaint	10	0	\$41,500
2530	Exterior Tile Siding - Replace	30	15	\$32,000
2650	Metal Utility Doors - Replace	20	10	\$10,800
2660	Door Opener Systems - Replace	15	7	\$24,000
2670	Metal Roll-Up Door - Replace	25	15	\$7,500
3020	Carpet - Replace	10	0	\$30,000
3040	Exterior Tile Deck - Repair/Replace	50	8	\$540,500
3050	Linoleum Floors - Replace	20	10	\$9,150
3060	Laminate Floorings - Replace	20	10	\$13,800
3070	Hardwood Floor - Replace	40	10	\$164,000
3075	Hardwood Floor - Refinish	5	0	\$39,500
3160	Wallcoverings - Replace	20	0	\$17,450
3200	Furnishings - Replace	10	0	\$90,000
3280	Wicker Patio Furniture - Replace	12	10	\$33,700
3285	Wicker Furn Cushions - Replace	4	2	\$19,500
3310	Cabinetry/Counters - Replace	30	15	\$135,000
3310	Storage Cabinets - Refurbish	30	15	\$24,000
3320	Commercial Kitchen Appliances - Rep	20	10	\$85,000
3320	Residential Kitchen Appliances - R	20	10	\$13,000
3364	Air Curtain - Replace	15	6	\$2,500
4570	Water Heaters - Replace	12	5	\$19,000
4800	Fire Alarm System - Replace	20	5	\$6,500
5020	Exterior Lights - Replace	20	10	\$21,000
5030	Interior Lights - Replace	20	10	\$32,000
5520	CH2 Lawn Bowling Iron Fence - Repl	28	12	\$23,000
5520	CH2 Pool Iron Fence/Gates - Replace	28	12	\$48,200
5550	CH2 & CH4, Wood Fences - Replace	20	10	\$7,000
5700	Locker Rooms - Major Refurbish	20	12	\$150,000
5700	Restrooms (Club) - Major Refurbish	20	12	\$70,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
5710	Locker Rooms - Minor Refurbish	20	0	\$30,000
5710	Restrooms (Club) - Minor Refurbish	20	2	\$35,000
5710	Restrooms (L.B.) - Minor Refurbish	10	0	\$10,000
5750	Pool Shower - Re-tile	20	2	\$5,500
5801	Pool Incidentals - Replace	1	0	\$10,000
5810	Pool - Resurface & Re-tile	12	3	\$43,500
5812	Pool Filters - Replace	10	3	\$7,500
5815	Pool Boiler - Replace	15	12	\$57,800
5817	Large Pool Pump - Replace	20	10	\$8,500
5820	Spa - Resurface & Re-tile	8	0	\$7,000
5825	Spa Heater - Replace	10	5	\$17,000
5848	Chemical Controller - Replace	10	0	\$10,500
5900	ADA Pool Lift - Replace	15	13	\$6,000
5932	Pool Cover Reel - Replace	20	10	\$12,500
5990	Pool Furniture - Replace	8	2	\$67,000
5995	Courtyard Canopies - Replace	8	4	\$10,000
6105	Vinyl/Composite Benches	20	10	\$33,350
6300	Wood Trellis/Shade Structure	25	5	\$18,900
6305	Trex Trellis (L.B.) - Replace	25	20	\$5,000
6315	Fabric Shade Structures - Replace	20	13	\$202,500
6541	Lawn Bowling Surface - Replace	5	0	\$213,000
<b>CH3 Facilities</b>				
2300	Stucco - Repaint	10	2	\$16,900
2330	Interior Surfaces - Repaint	10	2	\$35,000
2610	Automatic Entry Doors - Replace	20	10	\$25,000
2690	Counter Door - Replace	30	20	\$4,000
3020	Carpet - Replace	10	2	\$82,000
3020	Carpet (2022) - Replace	10	9	\$14,400
3050	Linoleum Floors - Replace	20	9	\$13,150
3060	Laminate Flooring - Replace	20	18	\$114,000
3070	Wooden Stage - Refurbish	25	10	\$132,000
3160	Wallcoverings - Replace	20	15	\$28,000
3190	Stage Curtain Rigging System - Repl	15	5	\$275,000
3195	Stage Curtains - Replace	15	5	\$40,000
3197	Stage Controller System - Replace	15	5	\$150,000
3200	Furnishings - Replace	10	2	\$300,000
3310	Cabinetry/Counters - Replace	30	10	\$145,000
3320	Kitchen Appliances - Replace	20	10	\$75,000
4525	ADA Wheelchair Lift - Replace	25	0	\$12,000
4570	Water Heater (2010) - Replace	12	0	\$13,500
4570	Water Heater (2020) - Replace	12	9	\$13,500
4800	Fire Alarm System - Replace	20	5	\$6,500

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
5030	Interior Lights - Replace	20	10	\$50,000
5700	Restrooms - Major Refurbish	20	10	\$90,000
5710	Restrooms - Minor Refurbish	20	0	\$35,000
<b>CH4 Facilities</b>				
2300	Stucco - Repaint	10	0	\$24,250
2310	Wood/Metal Surfaces - Repaint	5	0	\$15,000
2330	Interior Surfaces - Repaint	10	4	\$30,000
2480	Gutters/Downspouts - Replace	30	5	\$8,000
2485	Skylights - Replace	25	10	\$24,000
2500	Waterproof Decks - Resurface	16	14	\$71,000
2505	Waterproof Decks - Seal/Repair	4	2	\$24,800
3020	Carpet - Replace	10	0	\$40,000
3050	Linoleum Floors - Replace	20	0	\$64,500
3160	Wallcoverings - Replace	20	0	\$9,100
3200	Furnishings - Replace	10	0	\$125,000
3280	Wicker Patio Furniture - Replace	12	10	\$32,300
3310	Cabinetry/Counters - Replace	30	5	\$500,000
3810	Activities Equipment - Replace	5	2	\$55,000
4570	Water Heater - Replace	12	0	\$11,000
4800	Fire Alarm System - Replace	20	5	\$6,500
5030	Interior Lights - Replace	20	10	\$64,000
5520	CH4 Pool Iron Fence/Gates - Replace	28	12	\$20,400
5700	Locker Rooms - Major Refurbish	20	10	\$60,000
5700	Restrooms - Major Refurbish	20	10	\$70,000
5710	Locker Rooms - Minor Refurbish	20	0	\$30,000
5710	Restrooms - Minor Refurbish	20	0	\$35,000
5800	Pool Deck Concrete - Replace	30	25	\$139,000
5801	Pool Incidentals - Replace	1	0	\$10,000
5810	Pool - Resurface & Re-tile	12	6	\$55,000
5812	Pool & Spa Filters - Replace	10	6	\$12,500
5815	Pool Boiler - Replace	15		\$57,800
5817	Large Pool Pump - Replace	20	10	\$8,500
5820	Spa - Resurface & Re-tile	8	0	\$13,000
5825	Spa Heater - Replace	10	3	\$17,000
5848	Chemical Controller - Replace	10	4	\$10,500
5900	ADA Pool Lift - Replace	15	13	\$6,000
5932	Pool Cover Reel - Replace	20	10	\$12,500
5932	Spa Cover Reel - Replace	20	10	\$9,000
5990	Pool Furniture - Replace	8	2	\$38,000
6300	Wood Deck Structure - Refurbish	25	22	\$225,000
6300	Wood Shade Structure - Refurbish	25	15	\$49,200
<b>CH5 Facilities</b>				

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
2300	Stucco - Repaint	10	0	\$25,000
2330	Interior Surfaces - Repaint	10	0	\$26,500
2485	Skylights - Replace	25	10	\$42,000
2730	Decor Tile Elements - Replace	30	10	\$10,500
3020	Carpet - Replace	10	0	\$26,000
3040	Tile Floors - Replace	20	0	\$11,750
3050	Linoleum Floors - Replace	20	0	\$10,000
3050	LVT Floors - Replace	20	16	\$17,200
3070	Hardwood Floors - Replace	40	5	\$174,000
3075	Hardwood Floors - Refinish	5	0	\$46,500
3160	Acoustic Wall Panels - Replace	30	0	\$51,500
3190	Stage Curtain Rigging System - Repl	15	5	\$50,000
3195	Stage Curtains - Replace	15	14	\$27,000
3200	Furnishings - Replace	10	0	\$80,000
3280	Wicker Patio Furniture - Replace	12	10	\$25,700
3310	Cabinetry/Cabinets - Replace	30	10	\$105,000
3320	Kitchen Appliances - Replace	20	6	\$85,000
4220	Sound System - Replace	20	10	\$175,000
4660	Emergency Generator - Replace	30	6	\$70,000
4800	Fire Alarm System - Replace	20	5	\$6,500
5520	CH5 Pool Iron Fence/Gate - Replace	28	12	\$26,000
5700	Locker Rooms - Major Refurbish	20	12	\$60,000
5700	Restrooms - Major Refurbish	20	12	\$69,000
5710	Locker Rooms - Minor Refurbish	20	2	\$30,000
5710	Restrooms - Minor Refurbish	20	2	\$23,000
5800	Pool Deck Concrete - Replace	30	1	\$154,500
5801	Pool Incidentals - Replace	1	0	\$10,000
5810	Pool - Resurface & Re-tile	12	1	\$52,000
5812	Pool Filter - Replace	20	15	\$13,000
5815	Pool Boiler - Replace	15	2	\$57,800
5815	Pool Boiler #2 - Replace	15	2	\$57,800
5817	Pool Pumps - Replace	15	4	\$25,000
5820	Spa - Resurface & Re-tile	8	1	\$13,000
5822	Spa Filter - Replace	20	15	\$13,500
5825	Spa Heater - Replace	10	2	\$17,000
5827	Spa Pump - Replace	15	8	\$10,000
5848	Chemical Controllers - Replace	10	4	\$10,500
5900	ADA Pool Lift - Replace	15	13	\$6,000
5932	Pool Cover Reel - Replace	20	5	\$12,500
5990	Pool Furniture - Replace	8	2	\$23,400
6100	Metal Park Benches - Replace	10	5	\$10,500
6300	Wood Trellis/Shade Structure	25	10	\$49,200

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
<b>CH6 Facilities</b>				
2280	Stamped Concrete - Repair	30	10	\$30,400
2300	Stucco - Repaint	10	5	\$5,650
2310	Wood/Metal Surfaces - Repaint	5	0	\$5,000
2330	Interior Surfaces - Repaint	10	5	\$12,500
2480	Gutter/Downspouts - Replace	30	10	\$4,950
3040	Tile Floor - Replace	30	15	\$58,000
3050	Billiard Vinyl Floor - Replace	20	18	\$13,000
3050	LVT Floor - Replace	20	9	\$7,200
3060	Laminate Flooring - Replace	20	9	\$81,000
3160	Wallcoverings - Replace	20	9	\$8,250
3200	Furnishings - Replace	10	9	\$30,000
3280	Wicker Patio Furniture - Replace	12	10	\$24,000
3310	Cabinetry/Counters - Replace	30	19	\$75,000
3320	Kitchen Appliances - Replace	20	10	\$75,000
4220	Dining Rm Sound System - Replace	20	9	\$17,000
4220	Sound System - Replace	20	13	\$8,500
4570	Water Heater - Replace	12	7	\$13,500
4800	Fire Alarm System - Replace	20	5	\$6,500
5015	Exterior Lights - Replace	20	10	\$11,600
5520	CH6 Pool Iron Fence/Gate - Replace	28	12	\$38,700
5700	Restrooms - Major Refurbish	25	10	\$35,000
5710	Restrooms - Minor Refurbish	25	0	\$17,500
5800	Pool Deck Concrete - Replace	30	10	\$137,000
5801	Pool Incidentals - Replace	1	0	\$10,000
5810	Pool - Resurface & Re-tile	12	4	\$27,000
5815	Pool Heater - Replace	10	2	\$8,500
5848	Chemical Controller - Replace	10	4	\$5,500
5900	ADA Pool Lift - Replace	15	5	\$7,500
5990	Pool Furniture - Replace	8	2	\$20,700
<b>CH7 Facilities</b>				
2300	Stucco - Repaint	10	5	\$8,400
2310	Wood/Metal Surfaces - Repaint	5	0	\$6,000
2330	Interior Surfaces - Repaint	10	5	\$15,600
2660	Door Opener Systems - Replace	15	1	\$12,000
3020	Carpet - Replace	10	5	\$75,000
3040	Tile Floors - Replace	25	15	\$65,500
3050	Linoleum Floors - Replace	18	5	\$7,300
3070	Hardwood Floor - Replace	40	20	\$48,500
3075	Hardwood Floor - Refinish	5	0	\$12,950
3160	Wallcoverings - Replace	20	5	\$15,150
3200	Furnishings - Replace	10	5	\$50,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
3270	Patio Furniture - Replace	10	8	\$14,000
3280	Wicker Patio Furniture - Replace	12	10	\$10,500
3310	Cabinetry/Counters - Replace	30	10	\$135,000
3320	Kitchen Appliances - Replace	20	5	\$95,000
3364	Air Curtain - Replace	15	2	\$2,500
4550	Boiler/Tank #1 - Replace	20	16	\$23,300
4570	Boiler/Tank #2 - Replace	20	15	\$13,000
4800	Fire Alarm System - Replace	20	1	\$6,500
5700	Restrooms - Major Refurbish	20	10	\$82,000
5710	Restrooms - Minor Refurbish	20	0	\$20,000
6105	Vinyl/Composite Benches	20	10	\$8,100
6124	Composite Trash Receptacles - Repl	20	10	\$5,200
6320	Metal Trellis - Replace	25	6	\$46,500
6967	UPS (emergency power) - Replace	15	11	\$135,000
<b>CH7 Tennis Center</b>				
2306	Awnings/Canopies - Replace	10	8	\$8,500
2343	Building Interior/Exterior - Paint	10	4	\$5,000
2367	Doors - Replace	30	4	\$42,800
2522	HVAC - Replace	15	12	\$6,250
2741	Clubhouse - Remodel Allowance	10	4	\$12,500
2749	Restrooms - Major Refurbish	20	18	\$23,000
2749	Restrooms - Minor Refurbish	20	8	\$7,500
2805	Court Furnishings - Replace	10	4	\$10,000
2809	Tennis Courts - Re-coat/Resurface	4	2	\$46,400
2813	Tennis Court Fencing - Replace	40	20	\$90,200
2815	Tennis Court Windscreen - Replace	10	8	\$10,700
2817	Tennis Court Lighting - Replace	40	20	\$62,400
<b>Village Green - Golf Building</b>				
2110	Walkway Pavers - Repair	30	20	\$5,900
2300	Exterior - Repaint	10	0	\$21,800
2330	Interior Surfaces - Repaint	10	0	\$30,500
2600	Doors - Replace	10	5	\$10,500
3020	Carpet - Replace	10	8	\$30,000
3040	Exterior Tile - Replace	30	15	\$420,000
3040	Tile Floor - Replace	30	20	\$164,500
3120	Acoustic Room Dividers - Replace	20	10	\$7,100
3200	Furniture/Furnishings - Replace	10	5	\$75,000
3320	Bar Appliances - Replace	10	5	\$15,000
3320	Food Service - Replacements	3	0	\$18,000
3530	Clothes Lockers - Replace	15	5	\$17,600
3530	Golf Bag Lockers - Replace	20	10	\$31,200
4500	Elevator - Modernize	25	15	\$115,500

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
4530	Elevator Cab - Remodel	25	15	\$20,000
4570	Water Heaters - Replace	18	8	\$9,000
4800	Fire Alarm System - Replace	12	2	\$6,500
5030	Exterior Lights/Fans - Replace	20	10	\$13,200
5050	Interior Hanging Lights - Replace	20	10	\$7,600
5700	Restrooms - Major Refurbish	20	15	\$256,000
5710	Restrooms - Minor Refurbish	20	5	\$75,000
6205	Outdoor Heaters - Replace	15	5	\$47,000
<b>Village Green Golf Courses</b>				
2836	Cart Paths - Repair/Maintain	3	0	\$32,300
2838	Tee Boxes - Restore/Replace	15	7	\$429,500
2840	Fairways/Rough - Restore/Replace	15	7	\$100,000
2842	Bunkers/Traps - Restore/Refurbish	10	5	\$564,000
2844	Greens - Restore/Re-Grass	30	7	\$432,500
2845	Greens - Reconstruction	30	22	\$1,211,000
2861	Golf Irrigation System -Replace 25%	10	7	\$605,000
2873	Restroom Bldg Windows/Drs - Replace	30	5	\$16,000
2877	Course Signs/Furnishings - Replace	15	5	\$77,600
5700	Restrooms - Major Refurbish	20	0	\$25,000
5710	Restrooms - Minor Refurbish	20	10	\$7,500
<b>Village Green Pickleball Courts</b>				
3270	Court Furniture - Replace	10	5	\$17,500
5090	Court Lights - Replace	20	18	\$34,000
5570	Chain Link Fence - Replace	30	28	\$22,500
6160	Concrete Drinking Fountain - Repl	30	28	\$7,000
6315	Fabric Shade Structure - Replace	10	6	\$7,000
6500	Paddle Courts - Resurface	6	4	\$10,500
6515	Court Windscreens - Replace	6	4	\$6,150
6565	Standing Bleachers - Replace	20	18	\$7,500
<b>Equestrian Center</b>				
2310	Wood Surfaces - Repaint	5	4	\$29,350
2360	Interior/Exterior Block - Repaint	10	9	\$27,550
2520	Wood Surfaces - Repair	1	0	\$6,000
2600	Doors - Replace	5	4	\$6,750
2715	Metal Shade Structures - Replace	30	12	\$26,800
3000	Office./Kitchen Facilities -Remodel	20	5	\$50,000
5050	Exterior Lights - Replace	20	9	\$9,600
5570	Equestrian Chain Link - Replace	30	15	\$15,000
5595	Crib Wall - Repair	40	20	\$20,000
5620	Hot Walker Equipment - Replace	20	10	\$19,000
5640	Stall & Arena Pipe Railing - Repair	1	0	\$19,500
5700	Restrooms & Lounge - Refurbish	20	19	\$135,000

#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
5710	Restrooms - Minor Refurbish	20	4	\$10,000
6380	Storage Sheds - Refurbish/Replace	12	7	\$7,500
6390	Hopper Bin Feed Silo - Replace	30	10	\$31,500
6565	Bleachers/Shade Structure - Repair	10	3	\$7,500
<b>Garden Center 1</b>				
2143	Site Fencing (Chain Link) - Replace	30	20	\$10,500
2146	Arbor/Trellis - Repair/Replace	15	14	\$16,360
2181	Outdoor/Site Furnishings - Replace	10	9	\$14,400
2197	Shed Buildings - Replace	20	10	\$19,000
2343	Restroom Bldg - Repair/Maintain	10	5	\$10,000
<b>Garden Center 2</b>				
2143	Fencing/Gates - Replace	30	28	\$59,400
2146	Arbor/Trellis - Repair/Replace	15	14	\$7,920
2181	Outdoor/Site Furnishings - Replace	10	9	\$9,700
2343	Building Exteriors - Repair/Paint	5	1	\$15,000
2509	Gate Operators - Replace	15	13	\$12,000
5700	Restrooms - Major Refurbish	20	10	\$10,000
<b>Maintenance Buildings</b>				
2300	Exteriors - Repaint	1	0	\$5,000
2600	Doors - Replace	10	5	\$5,000
2610	Glass Storefront Doors - Replace	25	5	\$9,900
2690	Roll-Up Doors - Replace	20	10	\$22,400
2715	Auto Metal Shade Struct. - Replace	30	26	\$15,000
3020	Bldg B, Carpet - Replace	10	8	\$8,500
3020	Bldg E, Carpet - Replace	10	0	\$22,300
3025	Bldg A, Carpet - Replace	10	0	\$15,450
3040	Bldg B, Tile Floor - Replace	30	13	\$102,000
3050	Bldg A, Linoleum Floor - Replace	20	10	\$12,200
3050	Bldg B, Linoleum Floor - Replace	10	8	\$16,000
3200	Bldg E Work Stations - Replace	5	3	\$52,000
3310	Bldg A, Kitchen Cabinetry - Replace	30	20	\$19,000
5325	Intercom - Replace	12	9	\$6,600
5330	Gate Operators - Replace	10	7	\$19,500
5370	Access Camera System - Replace	8	6	\$20,000
5570	Maintenance Chain Link - Replace	30	15	\$55,000
5700	Bldg A, Restrooms - Major Refurbish	20	10	\$33,400
5700	Bldg D, Restrooms - Major Refurbish	20	5	\$64,000
5700	Bldg E, Restrooms - Major Refurbish	20	5	\$23,000
<b>Lighting &amp; Electrical Projects</b>				
2350	Light Poles/Fixtures - Repaint	10	0	\$25,000
5000	Concrete Street Lights - Replace	25	20	\$25,000
5005	"Bell" Pole Lights - Replace	5	0	\$30,000



#	Component	Useful Life (yrs)	Rem. Useful Life (yrs)	Current Average Cost
5005	"Glass Globe" Pole Lights - Replace	20	10	\$15,000
5005	HIT Pole Lights - Replace	20	15	\$18,000
5005	LED Pole Lights - Replace	20	16	\$60,000
5005	Square Pole Lights - Replace	5	0	\$36,600
5010	"Flange" Pole Lights - Replace	20	8	\$33,600
5015	Post Lights - Replace	20	0	\$13,750
5020	Bollard Lights - Replace	20	10	\$79,800
6965	Electrical Enclosure - Replace	5	2	\$12,000
<b>Walls, Fencing, Railings &amp; Gates</b>				
2340	Aluminum Fencing - Repaint	10	5	\$88,700
2340	Iron Fence, Rail & Gates - Repaint	5	0	\$85,000
5500	Block Wall - Repair	35	15	\$50,000
5505	Stucco Walls - Repair	1	0	\$20,000
5510	Metal Vehicle Gates - Replace	2	0	\$95,000
5515	Metal Pedestrian Gates - Replace	2	0	\$5,400
5520	Entry Areas, Iron Fencing - Replace	25	10	\$52,000
5525	Iron 3.5' Railings - Replace	10	5	\$37,000
5525	Iron Angle Top Railing - Replace	30	29	\$30,000
5535	Iron Flat/Steel Pipe Railing - Repl	10	5	\$32,000
5540	Aluminum Fencing - Replace	35	15	\$500,000
<b>Grounds &amp; Miscellaneous</b>				
4850	AED Defibrillators - Replace	10	3	\$25,700
5710	Aliso Creek Restrooms - Refurbish	10	8	\$10,000
6265	Flag Poles - Replace	10	6	\$25,000
6570	Portable Stage Structure - Replace	20	15	\$92,000
6590	Speed Monitoring Units - Replace	10	8	\$11,000
6620	Concrete Pedestrian Bridge - Repair	20	10	\$50,000
6810	Monument Letters - Replace	20	10	\$98,800
6830	Entry Signage - Replace/Refurbish	5	0	\$10,000
7010	Landscape & Slope - Refurbish	2	1	\$150,000
7030	V-Ditch (Swales) - Repair	2	1	\$25,000

#### 549 Total Funded Components

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



## Budget Summary - Equipment

Report # 43604-0  
With-Site-Visit

	Useful Life		2023 Rem. Useful Life		Estimated Replacement Cost in 2023	2023 Expenditures	01/01/2023 Fully Funded Balance	Remaining Bal. to be Funded	2023 Contributions
	Min	Max	Min	Max					
Vehicles/Equip	5	30	0	27	\$17,371,920	\$2,842,890	\$9,431,330	\$16,008,861	\$1,404,066
Entry Areas	8	20	4	19	\$411,700	\$0	\$173,558	\$411,700	\$62,418
Golf Course Equipment: Mowers	7	7	0	4	\$919,750	\$269,250	\$765,143	\$650,500	\$171,098
Golf Course Equipment : Other	6	40	0	12	\$908,500	\$105,000	\$665,278	\$803,500	\$102,387
Landscape & Irrigation	1	30	0	10	\$2,055,600	\$2,021,500	\$2,048,270	\$34,100	\$529,806
System Equipment & Software	1	15	0	10	\$4,667,000	\$2,465,000	\$3,198,892	\$2,202,000	\$2,546,776
Broadband Facility	1	30	0	24	\$1,036,000	\$550,000	\$711,705	\$486,000	\$781,549
					\$27,370,470	\$8,253,640	\$16,994,176	\$20,596,661	\$5,598,100
Percent Funded:									39.9%



## Budget Summary - Facilities

Report # 43604-0  
With-Site-Visit

	Useful Life		2023 Rem. Useful Life		Estimated Replacement Cost in 2023	2023 Expenditures	01/01/2023 Fully Funded Balance	Remaining Bal. to be Funded	2023 Contributions
	Min	Max	Min	Max					
Paving & Pavers	1	30	0	29	\$16,402,700	\$1,017,400	\$8,484,488	\$11,554,243	\$909,905
Roofing Projects	20	40	2	39	\$2,737,400	\$0	\$1,414,901	\$2,207,160	\$93,936
HVAC Equipment	1	20	0	18	\$2,591,000	\$398,500	\$970,700	\$1,949,433	\$199,285
Gatehouses	20	20	0	19	\$801,600	\$50,000	\$442,580	\$387,850	\$43,437
Library & History Center	10	30	5	15	\$402,350	\$0	\$191,133	\$259,467	\$30,464
Community Center	4	30	0	23	\$2,568,700	\$556,750	\$1,737,357	\$1,405,543	\$205,291
CH 1 Facilities	1	50	0	15	\$2,793,150	\$487,200	\$1,890,671	\$1,743,550	\$166,693
CH2 Facilities	1	50	0	20	\$2,650,100	\$592,900	\$1,803,211	\$1,819,176	\$205,803
CH3 Facilities	10	30	0	20	\$1,669,950	\$60,500	\$1,050,143	\$947,455	\$119,906
CH4 Facilities	1	30	0	25	\$1,982,850	\$434,650	\$1,228,420	\$977,392	\$143,122
CH5 Facilities	1	40	0	16	\$1,808,850	\$287,250	\$1,327,187	\$784,288	\$123,274
CH6 Facilities	1	30	0	19	\$794,450	\$32,500	\$432,187	\$693,750	\$54,990
CH7 Facilities	5	40	0	20	\$913,000	\$38,950	\$492,776	\$653,984	\$59,544
CH7 Tennis Center	4	40	2	20	\$325,250	\$0	\$164,983	\$240,117	\$25,418
Village Green - Golf Building	3	30	0	20	\$1,396,900	\$70,300	\$650,833	\$1,160,617	\$80,451
Village Green Golf Courses	3	30	0	22	\$3,500,400	\$57,300	\$1,526,533	\$2,300,550	\$243,934
Village Green Pickleball Courts	6	30	4	28	\$112,150	\$0	\$23,217	\$95,050	\$8,977
Equestrian Center	1	40	0	20	\$421,050	\$25,500	\$165,460	\$334,455	\$55,243
Garden Center 1	10	30	5	20	\$70,260	\$0	\$20,531	\$65,260	\$5,235
Garden Center 2	5	30	1	28	\$114,020	\$0	\$24,058	\$102,020	\$8,429
Maintenance Buildings	1	30	0	26	\$526,250	\$42,750	\$284,253	\$371,280	\$45,125
Lighting & Electrical Projects	5	25	0	20	\$348,750	\$105,350	\$201,610	\$216,040	\$32,759
Walls, Fencing, Railings & Gates	1	35	0	29	\$995,100	\$205,400	\$630,736	\$710,850	\$131,963
Grounds & Miscellaneous	2	20	0	15	\$497,500	\$10,000	\$227,090	\$367,810	\$117,815
					\$46,423,730	\$4,473,200	\$25,385,060	\$31,347,339	\$3,111,000
Percent Funded:								59.4%	



# 2023 BUSINESS PLAN

## Golden Rain Foundation & Trust Capital Reserves Expenditures Plan

Adopted September 6, 2022

Prepared By:  
VILLAGE MANAGEMENTSERVICES, Inc.

SIOBHAN FOSTER, CEO  
STEVE HORMUTH, Director of Financial Services







## **RESOLUTION 90-22-44**

### **2023 CAPITAL PLAN RESOLUTION**

**RESOLVED**, September 6, 2022, that the Capital Reserve Expenditures Plan of this Corporation for the year 2023 is hereby adopted and approved; and

**RESOLVED FURTHER**, that pursuant to said Business Plan, the sum of \$8,159,245 is hereby authorized to be expended in 2023 for the purposes provided therein, of which \$5,831,685 is designated from the Equipment Fund and \$2,327,560 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.

## 2023 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Aquatics</b>			<b>\$150,000</b>
CH 5 Commercial Pool Equipment/pumps	25,000		25,000
CH 1 Pool Plastering		100,000	100,000
CH 2 Pool Deck Resurfacing		25,000	25,000
<b>Broadband Services</b>			<b>435,000</b>
Broadband Infrastructure	200,000		200,000
Broadband Set Top Boxes	200,000		200,000
Village Television Studio Equipment (Server)	35,000		35,000
<b>Clubhouses</b>			<b>61,000</b>
CH 1 Mounted Projector - Ballroom and Main Lounge	20,000		20,000
CH 5 Projector (Ballroom)	6,000		6,000
CH 5 Stage Lighting - Dimmer Rack	10,000		10,000
CH 1 Fountain Replaster & Tile		25,000	25,000
<b>Computers</b>			<b>870,000</b>
Network Server Hardware and Software	500,000		500,000
Phone System	370,000		370,000
<b>Golf Facilities</b>			<b>171,500</b>
Greens Roller	22,000		22,000
Riding Greens Mower	56,500		56,500
Rough Mower	45,000		45,000
Bunker Rake	24,100		24,100
Push Greens Mower	15,600		15,600
Turf Roller	8,300		8,300
<b>Landscape</b>			<b>2,775,500</b>
48" Lawn Mowers w/Mulch Kits	108,000		108,000
Centralized Irrigation System	2,444,000		2,444,000
Gas Power Sprayer (2)	13,500		13,500
Mini Skid Steer Trencher 07	45,000		45,000
Battery Equipment	85,000		85,000
Repair Shop Electrical Upgrade (Battery Equipment)	30,000		30,000
Plasma Cutter	5,000		5,000
Grapple Rakes (2)	10,000		10,000
Stump Cutter (Grinder)	35,000		35,000
<b>Other Equipment</b>			<b>130,000</b>
Maintenance Operations Equipment	50,000		50,000
Maintenance Services Equipment	50,000		50,000
Misc Fleet/Paving Equipment	30,000		30,000



## 2023 CAPITAL PLAN ITEMS

	EQUIPMENT	FACILITIES	TOTAL
<b>Other GRF Facilities</b>			<b>1,242,170</b>
Building E Design Development and Construction		750,000	750,000
Equestrian Arena Lighting System		100,000	100,000
Equestrian Security Fencing and Gate		75,000	75,000
Equestrian Trim and Stall Door Painting		25,000	25,000
Miscellaneous Projects		125,000	125,000
Slope Renovation		167,170	167,170
<b>Paving</b>			<b>830,390</b>
Asphalt Paving and Sealcoat Programs		630,390	630,390
Parkway Concrete Repairs		200,000	200,000
<b>Security</b>			<b>111,300</b>
(2) Emergency Portable Generators	6,300		6,300
Shepherds Crook		105,000	105,000
<b>Vehicles</b>			<b>1,382,385</b>
Equipment Trailer (3)	45,000		45,000
Full Size Truck (5)	230,145		230,145
Transit Work Van (4)	192,660		192,660
In-Car Video Surveillance Equipment	25,000		25,000
Miscellaneous Vehicle Purchases	100,000		100,000
Utility Vehicles (8)	118,225		118,225
Security Vehicles (4)	216,130		216,130
Small Pick up Truck (9)	227,625		227,625
Transportation Bus	200,000		200,000
Equestrian Horse Trailer	27,600		27,600
<b>TOTAL</b>	<b>\$5,831,685</b>	<b>\$2,327,560</b>	<b>\$8,159,245</b>

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**STAFF REPORT**

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**DATE:** October 14, 2022  
**FOR:** Board of Directors  
**SUBJECT:** 2023 Capital Plan

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**RECOMMENDATION**

Receive and file.

**BACKGROUND**

On September 6, 2022 the board of directors approved the attached 2023 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.

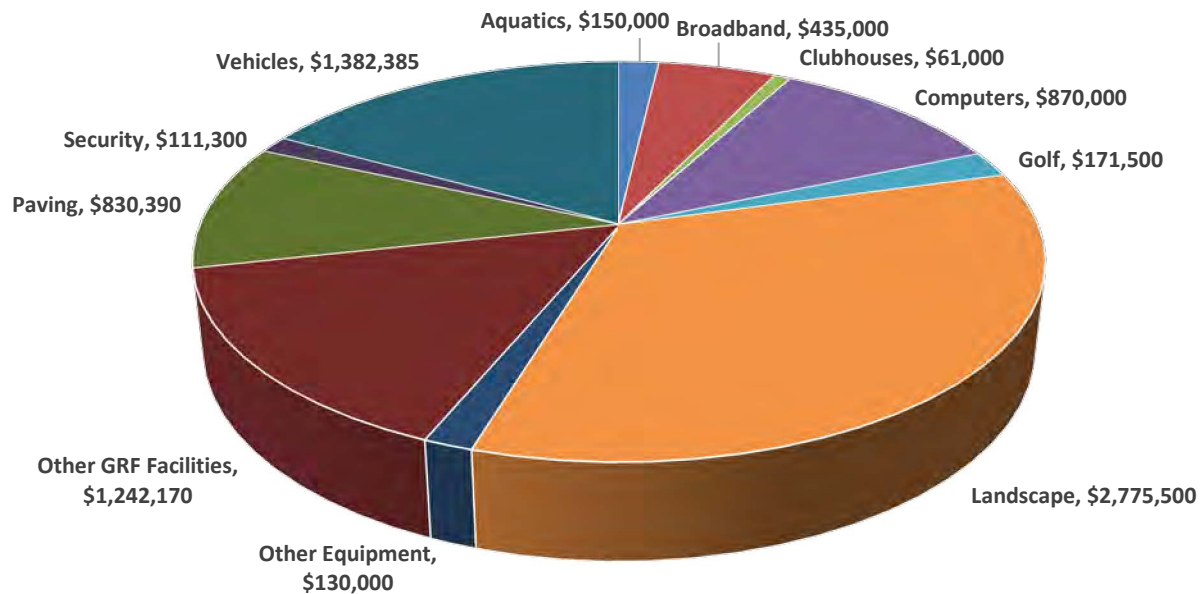
- The Equipment Reserve Fund is used for the purchase of new and replacement equipment, including but not limited to vehicles, machinery, office equipment, and furniture. This fund receives monies through assessments, investment earnings, and a transfer of operating surplus if directed by the board.
- 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

	Approved 2023	Estimated 2024	Estimated 2025	Estimated 2026	Estimated 2027	TOTAL
CIP Total	\$8,159,245	\$15,065,400	\$10,086,385	\$9,417,460	\$10,741,880	\$53,470,370

The approved 2023 funding of \$8,159,245 is \$4,773,555 less than the \$12,932,800 projected for 2023 in the current year reserves plan, primarily attributable to deferral of Clubhouse 1 improvements to reflect a more realistic timeline. A pie graph of approved expenditures is presented below:



## **FINANCIAL ANALYSIS**

The approved projects for 2023 total \$8,159,245, as detailed below. This report provides a brief description of each project recommended for the upcoming budget year, divided into the categories commensurate with the location of the projects.

	Equipment	Facilities	Total
<b>Aquatics</b>			<b>\$150,000</b>
CH 1 Pool Replastering		\$100,000	\$100,000
CH 2 Pool Deck Resurfacing		\$25,000	\$25,000
CH 5 Commercial Pool Equipment/Pumps	\$25,000		\$25,000

- Funding of \$100,000 is approved to replace the deteriorated plaster surface coating for the Clubhouse 1 pool. The plaster is exhibiting major cracking and discoloration due to surpassing its useful life.
- Funding of \$25,000 is approved to resurface the Clubhouse 2 pool deck. The pool deck paint is severely chipped and will be removed and recoated with a compatible surface treatment to withstand the elements and usage.
- Funding of \$25,000 is approved to replace the CH 5 pool pumps and associated equipment at Clubhouse 5. The equipment has surpassed its useful life and needs to be replaced.

	Equipment	Facilities	Total
<b>Broadband Services</b>			<b>\$435,000</b>
Set Top Boxes	\$200,000		\$200,000
Infrastructure	\$200,000		\$200,000
Village Television Studio Equipment (Server)	\$35,000		\$35,000

- Funding of \$200,000 is approved for the purchase of approximately 650 set top boxes for digital video services and replacement of failed units at the end of their useful lives.
- Funding of \$200,000 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 \$35,000 is approved to replace the Village Television video server which was originally purchased in 2015. The video server controls the recording, playback and scheduling of all Village Television programming.

	Equipment	Facilities	Total
<b>Clubhouses</b>			<b>\$61,000</b>
CH 1 Fountain Replaster & Tile		\$25,000	\$25,000
CH 1 Mounted Projector – Ballroom	\$20,000		\$20,000
CH 5 Stage Lighting - Dimmer Rack	\$10,000		\$10,000
CH 5 Projector (Ballroom)	\$6,000		\$6,000

- For Clubhouse 1, funding of \$25,000 is approved to replace the deteriorated plaster and tile surface coating for the Clubhouse 1 fountain. The plaster and tile surfacing are exhibiting major cracking and discoloration due to surpassing its useful life. Funding of \$20,000 is recommended to install a mounted projector in the Ballroom.
- For Clubhouse 5, funding of \$10,000 is approved to improve stage lighting and funding of \$6,000 is recommended for a portable ballroom projector.

	Equipment	Facilities	Total
<b>Computers</b>			<b>\$870,000</b>
Network Server Hardware & Software	\$500,000		\$500,000
Phone System	\$370,000		\$370,000

- Funding of \$500,000 is approved for network hardware and software. The current corporate server equipment will be six years old next year and is in need of replacement. These servers are the heart of the local area computer network and contain much of the centralized file distribution, computer storage, application databases, community access databases, controls, scanning, and document imaging for all community administrative functions. The computer servers are part of a virtual server hyper-converged computing environment, a pool of host server processors and RAM, in conjunction with a pool of storage arrays providing the hardware necessary for "virtual" software servers to function. The servers and storage hardware have reached the end of their useful life and are necessary to keep operating systems, database management systems, virus control, and backup disaster preparedness systems up to date.
- Funding of \$370,000 is approved to update the phone system needed to improve the user experience and ease of use. Current phone system is 8 years old and is at the end of support in 2023.

	Equipment	Facilities	Total
<b>Golf Facilities</b>			<b>\$171,500</b>
Riding Greens Mower	\$56,500		\$56,500
Rough Mower	\$45,000		\$45,000
Bunker Rake	\$24,100		\$24,100
Greens Roller	\$22,000		\$22,000
Push Greens Mower	\$15,600		\$15,600
Turf Roller	\$8,300		\$8,300

- Funding of \$171,500 is approved for the replacement of various golf facilities maintenance equipment items which have reached the end of their useful life. The equipment is needed to maintain the aesthetic appeal and functionality of the Village golf courses. The 27-Hole Golf Course is one of the most widely used amenities at Laguna Woods Village. The specialized equipment is needed to enable the golf maintenance crew to address specific maintenance needs.

	Equipment	Facilities	Total
<b>Landscape</b>			<b>\$2,775,500</b>
Centralized Irrigation System (Phase 4)	\$2,444,000		\$2,444,000
48" Lawn Mowers (3)	\$108,000		\$108,000
Mini Skid Steer Trencher	\$45,000		\$45,000
Stump Cutter (Grinder)	\$35,000		\$35,000
Gas Power Sprayers (2)	\$13,500		\$13,500
Grapple Rakes (2)	\$10,000		\$10,000
Plasma Cutter	\$5,000		\$5,000
Battery Equipment	\$85,000		\$85,000
Repair Shop Electrical Upgrade	\$30,000		\$30,000

- Funding of \$2,444,000 is approved for phase 4 of the four-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 GRF Board approved replacement of the system over the course of four years. Initial funding of \$300,000 was approved in 2020 and 2021; \$200,000 was approved in 2022. Based on updated cost estimates, funding for the final phase of \$2,444,000 is recommended in 2023.
- Funding of \$216,500 is approved to replace mowers and a variety of miscellaneous landscaping equipment that requires replacement due to age.
- Funding of \$115,000 is approved for battery equipment and to upgrade the repair shop electrical system.

	Equipment	Facilities	Total
<b>Other Equipment</b>			<b>\$130,000</b>
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 this funding in the Capital Plan, maintenance tools and equipment can be purchased, if needed, without deferring service requests or decreasing productivity.
- Funding of \$50,000 is approved for maintenance services equipment. Funding for miscellaneous tools and equipment allows for timely purchases of equipment, if needed, to support maintenance service levels.
- 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>\$1,242,170</b>
Building E Design Development and Construction		\$750,000	\$750,000
Slope Renovation		\$167,170	\$167,170
Miscellaneous Projects		\$125,000	\$125,000
Equestrian Center Arena Lighting System		\$100,000	\$100,000
Equestrian Center Security Fencing and Gate		\$75,000	\$75,000
Equestrian Center Trim and Door Painting		\$25,000	\$25,000

- Funding of \$750,000 is approved for Building E design phase. In January 2022, the Board approved a contract for a feasibility study to assess options for replacing the existing Building E structure. The building contains administrative support offices for Landscape, Security, and Maintenance Departments. Upon completion of the feasibility study, the Board will be requested to consider moving forward with the design phase for the project.
- Funding of \$167,170 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 this funding in the Capital Plan, unforeseen small capital 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.
- Funding of \$100,000 is approved for a new Equestrian Center Arena Lighting System needed to provide lighting for arenas and pathways. The new lighting will enhance safety for resident boarders and their horses. Many residents prefer to visit the center in the evenings and the lighting will also assist in attracting additional boarders to our facility.
- Funding of \$75,000 is approved for construction and installation of new security fencing and gate needed to properly secure the facility. The new fencing will also discourage unauthorized personnel from entering the facility after hours.
- Funding of \$25,000 is approved for Equestrian Center Wood Trim and Stall Door Painting. The wood trim and stall door paint is deteriorated and needs to be repainted to protect the structure from pests and weathering.

	Equipment	Facilities	Total
<b>Paving</b>			<b>\$830,390</b>
Asphalt Paving and Sealcoat Programs		\$630,390	\$630,390
Parkway Concrete Repairs		\$200,000	\$200,000

- Funding of \$630,390 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 recommended asphalt paving budget is \$544,160 and sealcoat budget is \$86,230. Sealcoat work for GRF pavement is completed on a seven-year cycle.
- 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 recommended 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 curb return ramps, as needed.

	Equipment	Facilities	Total
<b>Security</b>			<b>\$111,300</b>
Shepherd's Crook		\$105,000	\$105,000
Emergency Portable Generators (2)	\$6,300		\$6,300

- Funding of \$105,000 is approved to replace the remaining barbed wire fencing approximately 915 LF along GRF property. The City of Laguna Woods discontinued allowing the use of barbed wire in perimeter barriers in 2017.
- Funding of \$6,300 is approved for the purchase of two portable generators that will be used for emergencies or power outages to power two Gatehouses at the same time. The generators produce "clean power" that not only can connect to the Gatehouse's transfer switch, but safely power the computers and kiosk which require "clean power."



	Equipment	Facilities	Total
<b>Vehicles</b>			<b>\$1,382,385</b>
Small Pickup Truck (9)	\$227,625		\$227,625
Full Size Truck (5)	\$230,145		\$230,145
Security Vehicle (4)	\$216,130		\$216,130
Transportation Bus	\$200,000		\$200,000
Transit Work Van (4)	\$192,660		\$192,660
Utility Vehicle (8)	\$118,225		\$118,225
Misc Vehicle Purchases	\$100,000		\$100,000
Equipment Trailer (3)	\$45,000		\$45,000
Equestrian Horse Trailer	\$27,600		\$27,600
In-Car Video Surveillance Equipment	\$25,000		\$25,000

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 recommend funding of \$1,382,385 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.

**Prepared By:** Jose Campos, Assistant Director of Financial Services

**Reviewed By:** Steve Hormuth, Director of Financial Services  
Siobhan Foster, Chief Executive Officer

# GOLDEN RAIN FOUNDATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024*	2025*	2026*	2027*	Total
<b>Aquatics</b>						
<b>Equipment Fund</b>						
CH 5 Pool Heaters	\$	-	\$ 18,000	\$	-	\$ 18,000
CH 5 Commercial Pool Equipment/pumps	\$	25,000	\$	-	\$	25,000
CH 1 Pool Cover	\$	-	\$	-	\$ 15,000	\$ 15,000
CH 2 Pool Cover	\$	-	\$	-	\$ 15,000	\$ 15,000
CH 4 Pool Cover	\$	-	\$	15,000	\$	15,000
<b>Facility Fund</b>						
CH 1 Pool Plastering	\$	100,000	\$	-	\$	100,000
CH 2 Pool Deck Resurfacing	\$	25,000	\$	-	\$	25,000
CH 2 Pool Replastering	\$	-	\$	55,000	\$	55,000
CH 4 Pool Replastering	\$	-	\$	-	\$ 55,000	\$ 55,000
CH 6 Pool Replastering	\$	-	\$	-	\$ 25,000	\$ 25,000
<b>Aquatics Total</b>	<b>\$</b>	<b>150,000</b>	<b>\$</b>	<b>18,000</b>	<b>\$</b>	<b>110,000</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	\$	200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000
Broadband Set Top Boxes	\$	200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,400,000
Broadband Signal Receivers and Transcoders	\$	-	\$	25,000	\$	25,000
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
Remote Broadcast Cameras at CHs	\$	-	\$ 100,000	\$	-	\$ 100,000
Studio Cameras & Aux. Equipment	\$	-	\$	-	\$ 150,000	\$ 150,000
Village Television Studio Equipment (Server)	\$	35,000	\$ 17,500	\$ 17,500	\$ 17,500	\$ 105,000
<b>Broadband Services Total</b>	<b>\$</b>	<b>435,000</b>	<b>\$</b>	<b>872,500</b>	<b>\$</b>	<b>739,500</b>
<b>Clubhouses</b>						
<b>Equipment Fund</b>						
CH 1 Commercial Appliances	\$	-	\$	-	\$ 74,000	\$ 74,000
CH 1 Commercial Dishwasher and booster	\$	-	\$	-	\$	-
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 Convection Oven	\$	-	\$	-	\$ 15,000	\$ 15,000
CH 6 Commercial Appliances	\$	-	\$	-	\$ 30,000	\$ 30,000
CH 1 Clubhouse Tables	\$	-	\$ 50,000	\$	-	\$ 50,000
CH 1 Main Lounge Sound System	\$	-	\$ 40,000	\$	-	\$ 40,000
CH 1 Mounted Projector - Ballroom and Main Lounge	\$	20,000	\$	-	\$	20,000
CH 5 Portable Stages	\$	-	\$ 5,000	\$	-	\$ 5,000

# GOLDEN RAIN FOUNDATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024*	2025*	2026*	2027*	Total
CH 5 Projector (Ballroom)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
CH 5 Screen (Ballroom)	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
CH 5 Sound Board	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
CH 5 Stage Lighting - Dimmer Rack	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
CH 5 Video Switcher	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000
CH 6 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	\$ -	\$ 4,625,000	\$ 4,625,000	\$ -	\$ -	\$ 9,250,000
CH 1 Fountain Replaster & Tile	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
CH 2 Annex Building Assessment / Renovation	\$ -	\$ 50,000	\$ 250,000	\$ 1,850,000	\$ -	\$ 2,150,000
CH 2 Parking Lot Power Outlets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Bar Area Flooring	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
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
CH 7 Wood Floor - Main Lounge	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
CH 4 Metal Raku Roof Cover	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
PAC Roof Replacement	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
<b>Clubhouses Total</b>	<b>\$ 61,000</b>	<b>\$ 5,242,000</b>	<b>\$ 5,123,000</b>	<b>\$ 2,856,000</b>	<b>\$ 4,150,000</b>	<b>\$ 17,432,000</b>
<b>Computers</b>						
<b>Equipment Fund</b>						
Access Control System Refresh ID Cards	\$ -	\$ -	\$ -	\$ 89,000	\$ -	\$ 89,000
CAD Format Plotter	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Community WiFi Hotspots - RUCKS	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
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	\$ 40,000
<b>Computers Total</b>	<b>\$ 870,000</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>	<b>\$ 439,000</b>	<b>\$ 30,000</b>	<b>\$ 1,554,000</b>
<b>Fitness</b>						
<b>Equipment Fund</b>						
CH 1 Elliptical Trainers	\$ -	\$ -	\$ -	\$ 22,100	\$ -	\$ 22,100

# GOLDEN RAIN FOUNDATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024*	2025*	2026*	2027*	Total
CH 1 Recumbent Cross Trainer	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 17,000
CH 1 Treadmills	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 108,000
CH 1 Update Fitness Equipment	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
Community Center CFC Equipment	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
<b>Facility Fund</b>						
CH 1 Fitness Center HVAC	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
CH 1 Mini Gym HVAC	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
<b>Fitness Total</b>	\$ -	\$ 27,000	\$ 144,000	\$ 134,100	\$ 197,000	\$ 502,100
<b>Golf Facilities</b>						
<b>Equipment Fund</b>						
Greens Roller	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Chemical Sprayer	\$ -	\$ 56,300	\$ -	\$ -	\$ -	\$ 56,300
Core Processor	\$ -	\$ -	\$ -	\$ 31,000	\$ -	\$ 31,000
Golf 9-Hole Patio Cover	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000
Golf 9-Hole Patio Furniture	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 10,000
Irrigation Component; 250 Saddles	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ 325,000
Irrigation System Components; Heads	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000
Riding Greens Mower	\$ 56,500	\$ -	\$ -	\$ -	\$ -	\$ 56,500
Par Three Course Irrigation Renovation	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Rough Mower	\$ 45,000	\$ 48,000	\$ -	\$ -	\$ 48,000	\$ 141,000
Rough Mower; 72"	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Bunker Rake	\$ 24,100	\$ -	\$ -	\$ -	\$ -	\$ 24,100
Push Greens Mower	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ 15,600
Turf Roller	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ 8,300
Tow Behind Top Dresser	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ 16,800
VG - Cafe Furniture	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
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>	\$ 171,500	\$ 1,722,300	\$ 245,000	\$ 618,300	\$ 73,000	\$ 2,830,100
<b>Landscape</b>						
<b>Equipment Fund</b>						
48" Lawn Mowers w/Mulch Kits (3)	\$ 108,000	\$ 78,000	\$ 91,000	\$ 112,000	\$ 70,000	\$ 459,000
60" Mower w/Mulch Kit	\$ -	\$ -	\$ 15,000	\$ 15,750	\$ 16,540	\$ 47,290
Centralized Irrigation System	\$ 2,444,000	\$ -	\$ -	\$ -	\$ -	\$ 2,444,000
Gas Power Sprayer (2)	\$ 13,500	\$ -	\$ -	\$ -	\$ 15,000	\$ 28,500

# GOLDEN RAIN FOUNDATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN

Category/Fund/Description	2023	2024*	2025*	2026*	2027*	Total
Hydraulic Sprayer John Bean	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Mini Skid Steer Trencher	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Mini Skid Steer Trencher Dingo 2000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Navigator Mowers - Walkers	\$ -	\$ 17,000	\$ 72,000	\$ 37,000	\$ 57,000	\$ 183,000
Utility Tractor w/Loader Kubota	\$ -	\$ -	\$ -	\$ 47,470	\$ -	\$ 47,470
Root Cutter Dosco	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
Battery Equipment	\$ 85,000	\$ -	\$ 169,000	\$ 164,200	\$ 182,700	\$ 600,900
Repair Shop Electrical Upgrade (Battery Equipment)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Plasma Cutter	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Grapple Rakes (2)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Stump Cutter (Grinder)	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Landscape Total</b>	<b>\$ 2,775,500</b>	<b>\$ 95,000</b>	<b>\$ 347,000</b>	<b>\$ 471,420</b>	<b>\$ 361,240</b>	<b>\$ 4,050,160</b>
<b>Other Equipment</b>						
<b>Equipment Fund</b>						
Maintenance Operations Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Community Center Emergency Generator	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
EQ Arena Groomer/Planer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQ Hot Walker/Horse Conditioner	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
EQ Sun Shades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lawn Bowling Patio Furniture	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Lawn Bowling Shade Covers	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Maintenance Services Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
MiscellaneousFleet/Paving Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
MiscellaneousPainting Equipment	\$ -	\$ -	\$ 61,000	\$ -	\$ -	\$ 61,000
Miscellaneous Equipment	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,000
Tennis windcreens	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
<b>Other Equipment Total</b>	<b>\$ 130,000</b>	<b>\$ 175,000</b>	<b>\$ 198,000</b>	<b>\$ 130,000</b>	<b>\$ 505,000</b>	<b>\$ 1,138,000</b>
<b>Other GRF Facilities</b>						
<b>Facility Fund</b>						
Building D Assessment and Design Development	\$ -	\$ -	\$ 50,000	\$ 180,000	\$ 2,000,000	\$ 2,230,000
Building E Design Development and Construction	\$ 750,000	\$ 4,250,000	\$ -	\$ -	\$ -	\$ 5,000,000
Community Center Building/Site Renovation	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ 1,600,000
Community Center HVAC System	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
EMS System	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
EMS System - Consultant Fee	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
EQ Lighting Musco System	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
EQ Replacement of Large Arena Footing	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
EQ Security Fencing and Gate	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
EQ Trim and Stall Door Painting	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Equipment Covered Shelter-550 Landscape	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
GRF Reserves Study	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Library HVAC System	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

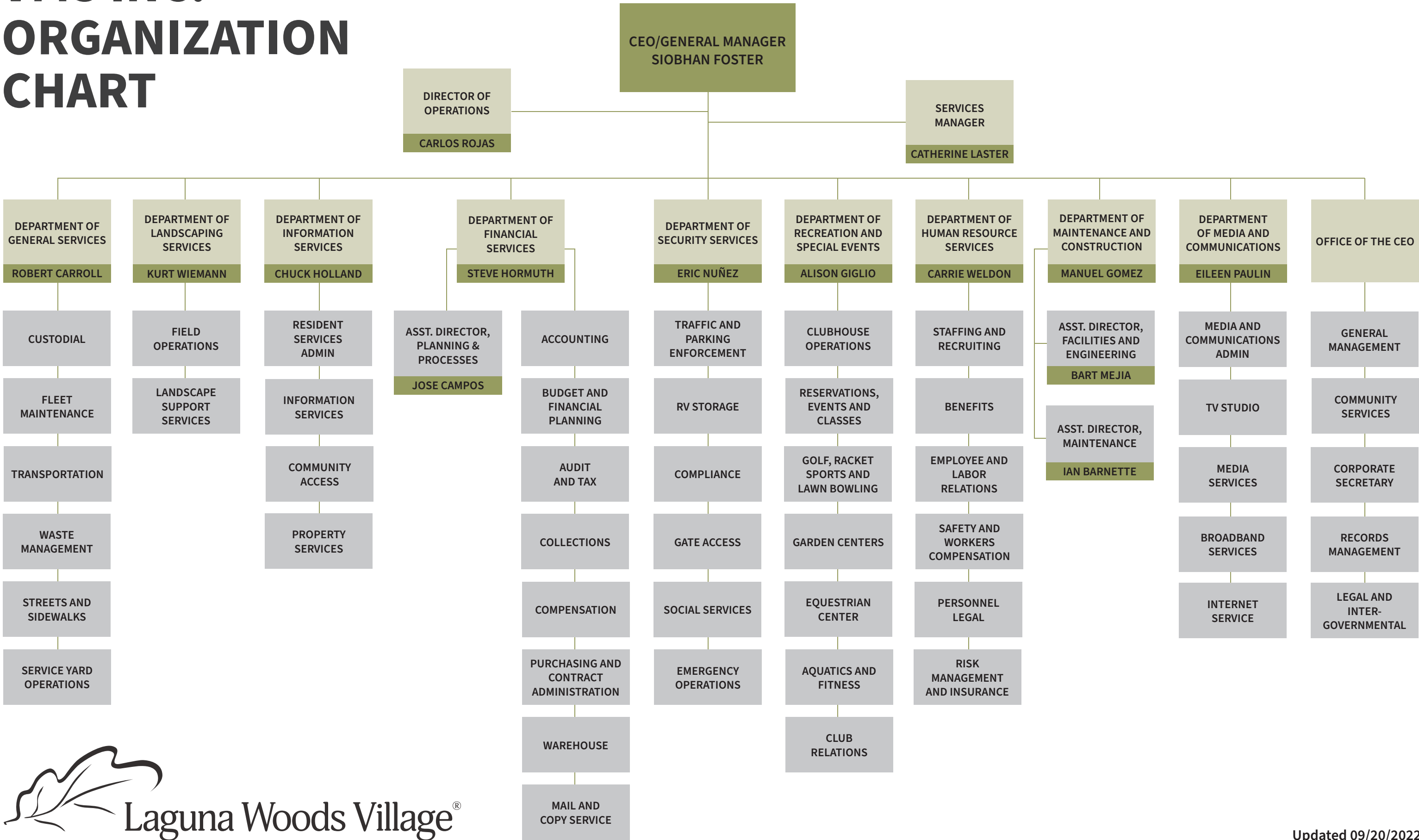
# GOLDEN RAIN FOUNDATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN

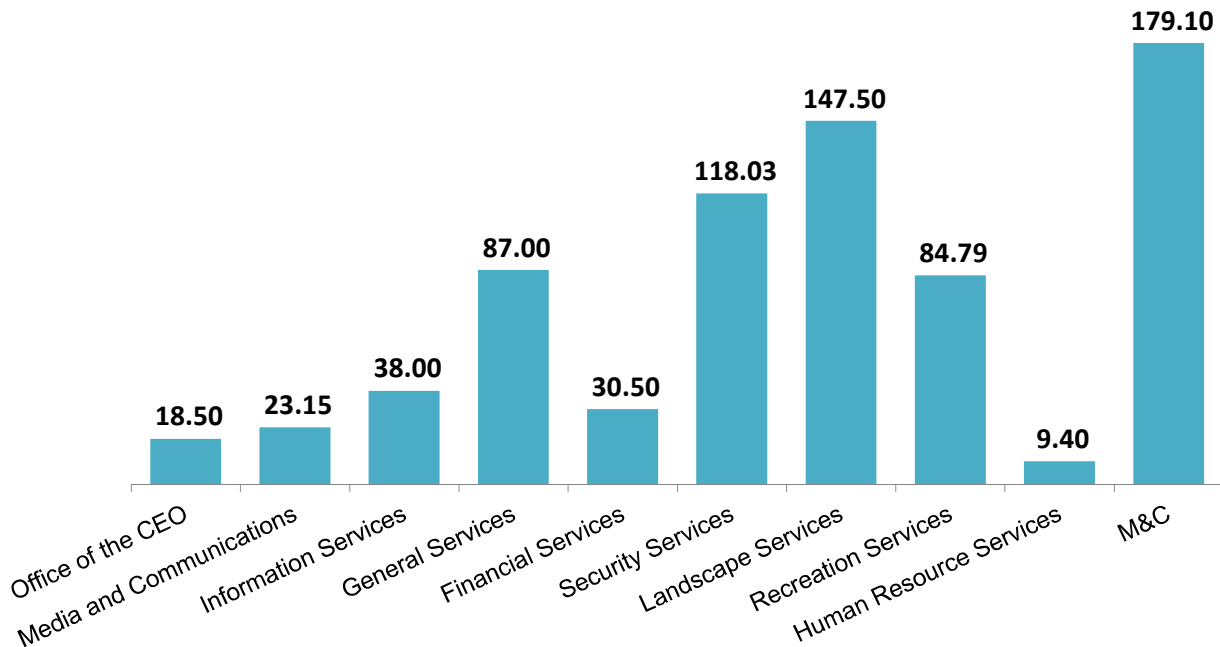
Category/Fund/Description	2023	2024*	2025*	2026*	2027*	Total
Maintenance Center - Building C Roof	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ 11,500
Maintenance Center - Building E Roof	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Miscellaneous Projects	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
Slope Renovation	\$ 167,170	\$ 167,170	\$ 167,170	\$ 172,185	\$ 172,185	\$ 845,880
Tennis Court Resurfacing	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Tennis Facility Bldg/Site Renovate	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Vehicle Maintenance HVAC	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
Vehicle Maintenance Roof	\$ -	\$ -	\$ 97,500	\$ -	\$ -	\$ 97,500
<b>Other GRF Facilities Total</b>	<b>\$ 1,242,170</b>	<b>\$ 4,683,670</b>	<b>\$ 554,670</b>	<b>\$ 2,187,185</b>	<b>\$ 2,767,185</b>	<b>\$ 11,434,880</b>
<b>Paving</b>						
<b>Facility Fund</b>						
Asphalt Paving and Sealcoat Programs	\$ 630,390	\$ 627,930	\$ 630,215	\$ 618,955	\$ 618,955	\$ 3,126,445
Parkway Concrete Repairs	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
<b>Paving Total</b>	<b>\$ 830,390</b>	<b>\$ 827,930</b>	<b>\$ 830,215</b>	<b>\$ 818,955</b>	<b>\$ 818,955</b>	<b>\$ 4,126,445</b>
<b>Security</b>						
<b>Equipment Fund</b>						
Solar Powered Radar Signs (2)	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Emergency Portable Generators (2)	\$ 6,300	\$ -	\$ -	\$ -	\$ -	\$ 6,300
<b>Facility Fund</b>						
Camera Surveillance System	\$ -	\$ -	\$ 425,000	\$ -	\$ -	\$ 425,000
Shepherds Crook	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
<b>Security Total</b>	<b>\$ 111,300</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 546,300</b>
<b>Vehicles</b>						
<b>Equipment Fund</b>						
Electric/Hybrid Vehicles (4)	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Equipment Trailer (3)	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 225,000
Full Size Truck (5)	\$ 230,145	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 790,145
Transit Work Van (4)	\$ 192,660	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 832,660
In-Car Video Surveillance Equipment	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Miscellaneous Vehicle Purchases	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 900,000
Utility Vehicles (8)	\$ 118,225	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 598,225
Security Vehicles (4)	\$ 216,130	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 776,130
Small Pick up Truck (9)	\$ 227,625	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 927,625
Tractor/Loader	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
Transportation Bus	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000
Ford Escape Hybrid (3)	\$ -	\$ 107,000	\$ -	\$ -	\$ -	\$ 107,000
Equestrian Horse Trailer	\$ 27,600	\$ -	\$ -	\$ -	\$ -	\$ 27,600
<b>Vehicles Total</b>	<b>\$ 1,382,385</b>	<b>\$ 1,287,000</b>	<b>\$ 1,385,000</b>	<b>\$ 1,180,000</b>	<b>\$ 980,000</b>	<b>\$ 6,214,385</b>
<b>Grand Total</b>	<b>\$ 8,159,245</b>	<b>\$ 15,065,400</b>	<b>\$ 10,086,385</b>	<b>\$ 9,417,460</b>	<b>\$ 10,741,880</b>	<b>\$ 53,470,370</b>

\*Indicates 2024-2027 capital items are projected.

# VMS INC. ORGANIZATION CHART



**Laguna Woods Village  
2023 Staffing Summary  
Full Time Equivalents**



DEPARTMENT	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Office of the CEO	20.00	20.00	17.06	19.50	18.50
Department of Media and Communications	10.50	10.50	12.33	23.35	23.15
Department of Information Services	48.00	48.00	47.50	36.00	38.00
Department of General Services	93.07	91.57	86.00	87.00	87.00
Department of Financial Services	30.00	31.00	31.00	31.00	30.50
Department of Security Services	118.19	119.68	118.68	117.55	118.03
Department of Landscape Services	142.27	149.00	145.50	146.50	147.50
Department of Recreation Services	85.11	86.36	82.29	84.79	84.79
Department of Human Resource Services	8.40	8.40	8.40	9.40	9.40
Department of Maintenance & Construction	185.50	186.50	179.10	179.10	179.10
TOTAL:	<b>741.04</b>	<b>751.01</b>	<b>727.86</b>	<b>734.19</b>	<b>735.97</b>



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

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
<b>ALL DEPARTMENTS</b>	<b>741.04</b>	<b>751.01</b>	<b>727.86</b>	<b>734.19</b>	<b>735.97</b>	<b>1.78</b>
<b>Office of the CEO</b>	<b>20.00</b>	<b>20.00</b>	<b>17.06</b>	<b>19.50</b>	<b>18.50</b>	<b>(1.00)</b>
100 Office of the CEO	9.00	10.00	7.00	9.00	7.50	(1.50)
240 Community Services	11.00	10.00	10.06	10.50	11.00	0.50
<b>Department of Media and Communications</b>	<b>10.50</b>	<b>10.50</b>	<b>12.33</b>	<b>23.35</b>	<b>23.15</b>	<b>(0.20)</b>
010 Media and Communications Admin	1.50	1.50	3.83	3.50	4.30	0.80
020 Cable TV Network*	-	-	-	11.10	10.10	(1.00)
030 TV Studio	7.00	7.00	6.50	6.50	6.50	-
040 Media Services	2.00	2.00	2.00	2.25	2.25	-
<b>Department of Information Services</b>	<b>48.00</b>	<b>48.00</b>	<b>47.50</b>	<b>36.00</b>	<b>38.00</b>	<b>2.00</b>
360 Information Systems	10.50	10.50	10.30	11.00	11.00	-
200 Resident Services Admin	5.00	5.00	4.50	5.00	4.00	(1.00)
950 Property Services	20.00	20.00	20.00	20.00	23.00	3.00
020 Cable TV Network*	11.50	11.50	11.70	-	-	-
050 Internet Service*	1.00	1.00	1.00	-	-	-
<b>Department of General Services</b>	<b>93.07</b>	<b>91.57</b>	<b>86.00</b>	<b>87.00</b>	<b>87.00</b>	<b>-</b>
902 General Services Admin	4.50	4.00	4.00	4.00	4.00	-
935 Janitorial	19.00	18.00	18.00	18.00	18.00	-
936 Streets and Sidewalks	16.00	16.00	16.00	17.00	17.00	-
945 GRF Janitorial	20.00	20.00	17.00	17.00	17.00	-
960 Fleet Maintenance	13.00	12.00	12.00	12.00	12.00	-
970 Transportation	20.57	21.57	19.00	19.00	19.00	-
<b>Department of Financial Services</b>	<b>30.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>30.50</b>	<b>(0.50)</b>
300 Financial Services	19.00	20.00	20.00	20.00	19.50	(0.50)
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>118.19</b>	<b>119.68</b>	<b>118.68</b>	<b>117.55</b>	<b>118.03</b>	<b>0.48</b>
400 Security Services	113.69	114.68	107.68	105.55	104.03	(1.52)
210 Compliance	-	-	6.00	7.00	8.00	1.00
220 Social Services	4.50	5.00	5.00	5.00	6.00	1.00

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

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

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
<b>Department of Landscape Services</b>	<b>142.27</b>	<b>149.00</b>	<b>145.50</b>	<b>146.50</b>	<b>147.50</b>	<b>1.00</b>
500 Landscape Admin	8.50	10.00	11.00	11.00	12.00	1.00
510 Improvement/Restoration	-	-	5.00	5.00	5.00	-
511 Nursery/Composting	4.00	4.00	5.00	5.00	5.00	-
512 Composting	1.00	1.00	-	-	-	-
520 GRF Grounds Maintenance	6.90	8.00	8.00	8.00	8.00	-
530 Grounds Maintenance	79.65	83.50	82.50	82.50	81.50	(1.00)
540 Irrigation	16.50	17.00	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	6.00	7.00	1.00
570 Tree Maintenance	16.72	16.50	8.00	8.00	8.00	-
<b>Department of Recreation Services</b>	<b>85.11</b>	<b>86.36</b>	<b>82.29</b>	<b>84.79</b>	<b>84.79</b>	<b>-</b>
600 Recreation Admin	5.25	16.48	15.00	12.60	5.00	(7.60)
521 Garden Centers	1.00	2.00	2.00	2.00	2.00	-
580 Golf Maintenance 27-Hole	17.64	18.14	18.64	17.64	17.64	-
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	-	-	-	-	-
611 Clubhouse 1	4.75	3.25	2.66	3.00	4.40	1.40
612 Clubhouse 2	4.29	2.70	2.36	2.70	4.00	1.30
613 Performing Arts Center	8.65	5.25	4.53	6.75	7.50	0.75
614 Clubhouse 4	3.96	3.00	2.66	2.83	3.33	0.50
615 Clubhouse 5	4.25	3.70	3.19	3.70	4.20	0.50
616 Clubhouse 6	1.95	0.20	0.20	0.20	1.80	1.60
617 Clubhouse 7	2.70	1.30	1.13	1.30	3.00	1.70
620 Equestrian	4.50	4.50	4.50	5.33	5.58	0.25
670 Golf Operations 27-Hole	12.96	11.38	12.28	12.28	12.64	0.36
680 Golf Operations 9-Hole	1.96	1.96	1.96	1.96	2.10	0.14
690 Aquatics	-	1.00	1.00	1.00	1.00	-
691 Fitness	7.90	8.90	7.58	8.90	8.00	(0.90)
<b>Department of Human Resource Services</b>	<b>8.40</b>	<b>8.40</b>	<b>8.40</b>	<b>9.40</b>	<b>9.40</b>	<b>-</b>
700 Human Resource Services	8.40	8.40	8.40	9.40	9.40	-

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

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	Increase (Decrease)
<b>Department of Maintenance &amp; Construction</b>	<b>185.50</b>	<b>186.50</b>	<b>179.10</b>	<b>179.10</b>	<b>179.10</b>	<b>-</b>
900 Maintenance Operations	7.00	6.00	6.00	7.00	7.00	-
904 Maintenance Services	4.00	7.00	7.00	8.00	8.00	-
909 Damage Restoration	7.00	7.00	8.00	10.00	10.00	-
910 Building Maintenance	9.00	10.00	10.00	10.00	10.00	-
911 Appliance	5.00	5.00	5.00	5.00	5.00	-
912 Carpentry	42.00	42.00	37.80	36.80	37.80	1.00
913 Electrical	10.00	10.00	10.00	9.00	9.00	-
914 Plumbing	24.00	24.00	23.80	23.80	23.80	-
917 Interior Components	9.00	8.00	7.00	7.00	7.00	-
918 Handyman Services	2.00	-	-	-	-	-
920 Construction/Project Management	8.00	8.00	8.00	7.00	7.00	-
925 Manor Alterations and Permits	9.00	11.00	12.00	16.00	16.00	-
926 Facilities Management	6.00	5.00	5.00	5.00	5.00	-
932 Paint	43.50	43.50	39.50	34.50	33.50	(1.00)

## Laguna Woods Village Summary of Department Allocations

	2023 Plan	GRF	United	Third
<b>OFFICE OF THE CEO</b>	<b>\$1,640,918</b>	<b>\$801,972</b>	<b>\$452,931</b>	<b>\$386,014</b>
100 - OFFICE OF THE CEO	1,620,182	672,988	473,253	473,941
240 - COMMUNITY SERVICES	20,736	128,984	(20,322)	(87,927)
<b>MEDIA AND COMMUNICATIONS</b>	<b>\$2,542,279</b>	<b>\$2,542,279</b>	<b>\$0</b>	<b>\$0</b>
010 - MEDIA AND COMMUNICATIONS ADMIN	692,960	692,960	0	0
020 - CABLE TV NETWORK	3,655,010	3,655,010	0	0
030 - TV STUDIO	410,055	410,055	0	0
040 - MEDIA SERVICES	(298,339)	(298,339)	0	0
050 - INTERNET SERVICE	(1,917,405)	(1,917,405)	0	0
<b>DEPARTMENT OF INFORMATION SERVICES</b>	<b>\$3,436,611</b>	<b>\$2,118,964</b>	<b>\$795,730</b>	<b>\$521,918</b>
360 - INFORMATION SERVICES	1,661,180	1,661,180	0	0
200 - RESIDENT SERVICES ADMIN	282,403	81,134	121,552	79,716
950 - PROPERTY SERVICES	1,493,028	376,650	674,177	442,201
<b>DEPARTMENT OF GENERAL SERVICES</b>	<b>\$8,082,065</b>	<b>\$5,200,899</b>	<b>\$1,164,313</b>	<b>\$1,716,853</b>
902 - GENERAL SERVICES ADMIN	32,827	32,827	0	0
320 - COMMUNITY CENTER FACILITY	1,040,065	1,040,065	0	0
935 - JANITORIAL	1,347,811	100	397,860	949,851
936 - STREETS & SIDEWALKS	2,007,508	474,052	766,454	767,002
940 - SERVICE CENTER	200,674	200,674	0	0
945 - GRF JANITORIAL	1,475,294	1,475,294	0	0
960 - FLEET MAINTENANCE	217,963	217,963	0	0
970 - TRANSPORTATION	1,759,924	1,759,924	0	0
<b>DEPARTMENT OF FINANCIAL SERVICES</b>	<b>\$3,413,630</b>	<b>\$1,857,928</b>	<b>\$778,832</b>	<b>\$776,871</b>
300 - FINANCIAL SERVICES	2,471,228	1,247,649	619,540	604,040
241 - MAIL AND COPY SERVICE	346,948	143,158	104,470	99,320
311 - WAREHOUSE	176,130	147,149	16,085	12,896
370 - PURCHASING	418,325	318,972	38,737	60,615
380 - TAXES	1,000	1,000	0	0
<b>DEPARTMENT OF SECURITY SERVICES</b>	<b>\$7,455,100</b>	<b>\$6,582,665</b>	<b>\$463,021</b>	<b>\$409,414</b>
400 - SECURITY SERVICES	6,297,289	5,917,023	197,789	182,476
210 - COMPLIANCE	586,907	94,737	265,232	226,938
220 - SOCIAL SERVICES	570,905	570,905	0	0
<b>DEPARTMENT OF LANDSCAPE SERVICES</b>	<b>\$14,656,563</b>	<b>\$1,524,142</b>	<b>\$5,754,399</b>	<b>\$7,378,022</b>
500 - LANDSCAPE ADMIN	1,061,759	450,640	253,034	358,085
510 - IMPROVEMENT/ RESTORATION	355,488	0	177,744	177,744
511 - NURSERY/COMPOSTING	477,732	35,400	192,001	250,331
520 - GRF GROUNDS MAINTENANCE	627,964	627,964	0	0
530 - GROUNDS MAINTENANCE	6,926,075	22,784	2,890,858	4,012,433
540 - IRRIGATION	2,077,278	184,649	834,922	1,057,707
550 - SMALL EQUIPMENT REPAIR	431,553	31,072	192,214	208,268
560 - PEST CONTROL	783,856	54,948	315,267	413,641
570 - TREE MAINTENANCE	1,914,859	116,685	898,360	899,814

## Laguna Woods Village Summary of Department Allocations

	2023 Plan	GRF	United	Third
<b>DEPARTMENT OF RECREATION SERVICES</b>	<b>\$6,728,081</b>	<b>\$6,728,081</b>	<b>\$0</b>	<b>\$0</b>
600 - RECREATION ADMIN	401,588	401,588	0	0
521 - GARDEN CENTERS	164,515	164,515	0	0
580 - GOLF MAINT - 27 HOLE	598,229	598,229	0	0
581 - GOLF MAINTENANCE - 9 HOLE	110,951	110,951	0	0
602 - BAR SERVICES	12,443	12,443	0	0
603 - LIBRARY	30,048	30,048	0	0
611 - CLUBHOUSE 1	452,883	452,883	0	0
612 - CLUBHOUSE 2	499,744	499,744	0	0
613 - PERFORMING ARTS CENTER	544,102	544,102	0	0
614 - CLUBHOUSE 4	452,158	452,158	0	0
615 - CLUBHOUSE 5	435,795	435,795	0	0
616 - CLUBHOUSE 6	243,613	243,613	0	0
617 - CLUBHOUSE 7	286,155	286,155	0	0
620 - EQUESTRIAN	432,642	432,642	0	0
670 - GOLF OPERATIONS - 27 HOLE	491,602	491,602	0	0
672 - VILLAGE GREENS CAFÉ	(15,496)	(15,496)	0	0
680 - GOLF OPERATIONS - 9 HOLE	116,282	116,282	0	0
690 - AQUATICS	928,243	928,243	0	0
691 - FITNESS	542,584	542,584	0	0
<b>DEPARTMENT OF HUMAN RESOURCE SERVICES</b>	<b>\$16,986,905</b>	<b>\$3,268,027</b>	<b>\$4,698,685</b>	<b>\$9,020,194</b>
700 - HUMAN RESOURCE SERVICES	434,669	268,019	83,325	83,325
350 - INSURANCE	16,552,236	3,000,008	4,615,360	8,936,869
<b>DEPARTMENT OF MAINTENANCE &amp; CONSTRUCTION</b>	<b>\$35,393,800</b>	<b>\$2,128,623</b>	<b>\$19,059,562</b>	<b>\$14,205,614</b>
900 - MAINTENANCE OPERATIONS	1,414,312	321,580	534,028	558,704
904 - MAINTENANCE SERVICES	4,626,204	97,199	2,721,988	1,807,017
909 - DAMAGE RESTORATION	3,970,436	59,732	1,940,917	1,969,787
910 - BUILDING MAINTENANCE	3,142,755	226,872	1,564,577	1,351,306
911 - APPLIANCE	1,229,783	11,635	1,050,058	168,090
912 - CARPENTRY	4,204,577	212,837	1,856,993	2,134,746
913 - ELECTRICAL	1,073,671	104,211	804,814	164,645
914 - PLUMBING	3,932,858	82,937	2,864,845	985,076
917 - INTERIOR COMPONENTS	1,471,755	136,157	1,279,473	56,125
920 - CONSTRUCTION/PROJECT MANAGEMENT	6,041,443	488,171	2,390,871	3,162,401
925 - MANOR ALTERATIONS AND PERMITS	549,788	3,500	324,256	222,032
926 - FACILITIES MANAGEMENT	136,486	118,963	0	17,523
932 - PAINT	3,599,731	264,829	1,726,742	1,608,160
<b>NON WORK CENTER</b>	<b>\$16,270,060</b>	<b>(\$6,325,600)</b>	<b>\$16,711,652</b>	<b>\$5,884,008</b>
<b>TOTAL</b>	<b>\$116,606,013</b>	<b>\$26,427,979</b>	<b>\$49,879,126</b>	<b>\$40,298,908</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**SUMMARY OF ALL UNITS**

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$4,150,000	\$3,385,000	\$4,971,774	\$5,377,500	\$6,111,000	(\$733,500)	(14%)
Golf Green Fees	1,351,798	1,241,594	1,656,161	1,602,000	1,744,500	(142,500)	(9%)
Golf Operations	231,543	273,504	318,827	356,190	379,300	(23,110)	(6%)
Merchandise Sales	345,119	275,868	546,118	471,051	613,579	(142,528)	(30%)
Clubhouse Rentals and Event Fees	720,100	123,440	113,331	640,906	653,971	(13,065)	(2%)
Rentals	125,879	142,958	140,779	165,400	197,500	(32,100)	(19%)
Fees and Charges for Services to Residents	1,689,980	774,453	1,353,135	1,748,966	1,894,706	(145,740)	(8%)
Broadband Services	4,797,353	5,186,355	5,038,208	5,818,200	5,554,800	263,400	5%
Laundry	463,689	442,303	458,526	480,000	480,000	0	0%
Investment Income	1,650,649	1,056,959	446,553	576,601	800,000	(223,399)	(39%)
Unrealized Gain/(Loss) on AFS Investments	0	750,848	(976,183)	0	0	0	0%
Miscellaneous	2,665,581	1,680,361	1,880,476	2,423,926	2,657,418	(233,492)	(10%)
<b>Total Non-Assessment Revenue</b>	<b>18,191,689</b>	<b>15,333,642</b>	<b>15,947,705</b>	<b>19,660,740</b>	<b>21,086,774</b>	<b>(1,426,034)</b>	<b>(7%)</b>
<b>Expenses:</b>							
Employee Compensation	36,532,858	33,721,480	35,826,133	40,181,893	40,990,307	808,414	2%
Expenses Related to Employee Compensation	12,786,402	12,408,822	12,984,606	14,896,722	15,461,129	564,407	4%
Materials and Supplies	6,278,616	4,365,610	5,314,191	6,185,467	6,317,988	132,521	2%
Cost of Goods Sold	251,001	192,232	431,568	315,315	440,638	125,323	40%
Community Events	563,596	125,189	45,229	463,081	410,910	(52,171)	(11%)
Utilities and Telephone	11,644,013	11,654,058	12,795,734	13,071,737	13,087,013	15,276	0%
Fuel and Oil	511,609	370,940	489,252	544,500	628,490	83,990	15%
Legal Fees	1,959,561	1,231,970	1,154,288	1,102,500	822,500	(280,000)	(25%)
Professional Fees	926,347	915,757	540,653	815,551	1,080,298	264,747	32%
Equipment Rental	283,959	287,186	347,107	304,069	377,442	73,373	24%
Outside Services	23,557,444	20,714,427	19,883,227	20,784,677	21,607,332	822,655	4%
Repairs and Maintenance	1,062,279	1,282,145	1,238,556	1,608,002	1,426,012	(181,990)	(11%)
Other Operating Expense	927,742	695,816	936,761	1,244,742	1,311,468	66,726	5%
Income Taxes	98,792	609,154	(540,761)	1,000	1,000	0	0%
Property and Sales Tax	11,500,681	12,025,645	12,370,483	12,427,982	12,684,174	256,192	2%
Insurance	4,369,427	7,353,471	13,248,325	16,041,922	16,512,586	470,664	3%
Cable Programming/Copyright/Franchise	5,127,580	3,792,055	3,966,508	4,328,000	4,415,500	87,500	2%
Investment Expense	98,214	38,969	45,908	48,000	25,900	(22,100)	(46%)
Uncollectible Accounts	403,233	74,675	40,979	92,100	92,100	0	0%
Mutual General Operating	(41,119)	0	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	883,121	(172,295)	(290,245)	(25,000)	0	25,000	100%
<b>Total Expenses</b>	<b>119,725,355</b>	<b>111,687,306</b>	<b>120,828,503</b>	<b>134,432,260</b>	<b>137,692,787</b>	<b>3,260,527</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$101,533,667</b>	<b>\$96,353,664</b>	<b>\$104,880,798</b>	<b>\$114,771,520</b>	<b>\$116,606,013</b>	<b>\$1,834,493</b>	<b>2%</b>
Allocated To Departments	(6,389,122)	(6,578,836)	(6,748,979)	(7,650,358)	(7,184,671)	465,687	6%
Allocated From Departments	6,389,122	6,578,892	6,747,026	7,650,358	7,184,671	(465,687)	(6%)
<b>Net Cost</b>	<b>\$101,533,667</b>	<b>\$96,353,719</b>	<b>\$104,878,845</b>	<b>\$114,771,520</b>	<b>\$116,606,013</b>	<b>\$1,834,493</b>	<b>2%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**SUMMARY: NO WORK CENTER**

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Trust Facilities Fees	\$4,150,000	\$3,385,000	\$4,971,774	\$5,377,500	\$6,111,000	(\$733,500)	(14%)
Fees and Charges for Services to Residents	140	(437)	11,683	0	0	0	0%
Laundry	463,689	442,303	458,526	480,000	480,000	0	0%
Investment Income	1,650,649	1,056,959	446,553	576,601	800,000	(223,399)	(39%)
Unrealized Gain/(Loss) on AFS Investments	0	750,848	(976,183)	0	0	0	0%
Miscellaneous	711,103	309,508	309,484	337,301	384,565	(47,264)	(14%)
<b>Total Non-Assessment Revenue</b>	<b>6,975,581</b>	<b>5,944,181</b>	<b>5,221,837</b>	<b>6,771,402</b>	<b>7,775,565</b>	<b>(1,004,163)</b>	<b>(15%)</b>
<b>Expenses:</b>							
Expenses Related to Employee Compensation	0	9,892	4,800	0	0	0	0%
Materials and Supplies	46	44	632	0	0	0	0%
Utilities and Telephone	9,308,162	9,549,978	10,373,181	10,621,842	10,454,970	(166,872)	(2%)
Legal Fees	963,970	623,728	868,447	480,000	410,000	(70,000)	(15%)
Professional Fees	47,715	0	0	0	0	0	0%
Outside Services	12,172	16,235	27,704	5,000	25,000	20,000	400%
Repairs and Maintenance	383,434	320,472	330,532	366,750	400,572	33,822	9%
Income Taxes	0	0	8,166	0	0	0	0%
Property and Sales Tax	11,375,124	11,899,352	12,326,861	12,401,160	12,649,183	248,023	2%
Investment Expense	98,214	38,969	45,908	48,000	25,900	(22,100)	(46%)
Uncollectible Accounts	393,801	73,259	28,795	80,000	80,000	0	0%
(Gain)/Loss on Sale or Trade Investments	883,699	(109,048)	(109,259)	0	0	0	0%
<b>Total Expenses</b>	<b>23,466,339</b>	<b>22,422,882</b>	<b>23,905,765</b>	<b>24,002,752</b>	<b>24,045,625</b>	<b>42,873</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$16,490,758</b>	<b>\$16,478,701</b>	<b>\$18,683,929</b>	<b>\$17,231,350</b>	<b>\$16,270,060</b>	<b>(\$961,290)</b>	<b>(6%)</b>
<b>Net Cost</b>	<b>\$16,490,758</b>	<b>\$16,478,701</b>	<b>\$18,683,929</b>	<b>\$17,231,350</b>	<b>\$16,270,060</b>	<b>(\$961,290)</b>	<b>(6%)</b>







## OFFICE OF THE CEO

Department Head: Siobhan Foster

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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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: OFFICE OF THE CEO

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$0	\$2	\$0	\$0	\$0	0%
Miscellaneous	825,469	722,222	919,485	881,701	953,668	(71,967)	(8%)
<b>Total Non-Assessment Revenue</b>	<b>825,469</b>	<b>722,222</b>	<b>919,487</b>	<b>881,701</b>	<b>953,668</b>	<b>(71,967)</b>	<b>(8%)</b>
<b>Expenses:</b>							
Employee Compensation	1,493,076	1,385,231	1,423,840	1,633,225	1,653,911	20,685	1%
Expenses Related to Employee Compensation	298,192	270,988	274,263	346,337	360,585	14,249	4%
Materials and Supplies	45,710	36,172	65,808	36,790	72,513	35,723	97%
Community Events	0	0	0	7,000	6,000	(1,000)	(14%)
Legal Fees	132,139	174,760	65,479	180,000	160,000	(20,000)	(11%)
Professional Fees	71,032	177,642	(2,031)	87,500	85,748	(1,752)	(2%)
Outside Services	123,441	111,137	154,403	121,500	126,500	5,000	4%
Other Operating Expense	86,596	40,914	40,498	58,625	76,100	17,475	30%
Property and Sales Tax	0	497	0	0	0	0	0%
<b>Total Expenses</b>	<b>2,250,187</b>	<b>2,197,341</b>	<b>2,022,260</b>	<b>2,470,977</b>	<b>2,541,357</b>	<b>70,380</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,424,718</b>	<b>\$1,475,119</b>	<b>\$1,102,772</b>	<b>\$1,589,276</b>	<b>\$1,587,689</b>	<b>(\$1,587)</b>	<b>0%</b>
Allocated From Departments	21,939	152,987	31,230	56,560	53,229	(3,332)	(6%)
<b>Net Cost</b>	<b>\$1,446,657</b>	<b>\$1,628,106</b>	<b>\$1,134,002</b>	<b>\$1,645,836</b>	<b>\$1,640,918</b>	<b>(\$4,919)</b>	<b>0%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
100 - OFFICE OF THE CEO

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$0	\$2	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	1,022,458	893,615	904,784	1,073,259	957,777	(115,481)	(11%)
Expenses Related to Employee Compensation	199,431	157,695	154,808	193,629	175,778	(17,851)	(9%)
Materials and Supplies	17,152	3,911	6,402	28,150	26,650	(1,500)	(5%)
Community Events	0	0	0	7,000	6,000	(1,000)	(14%)
Legal Fees	132,139	174,760	65,479	180,000	160,000	(20,000)	(11%)
Professional Fees	70,847	177,642	(2,031)	87,500	85,748	(1,752)	(2%)
Outside Services	68,745	66,510	87,947	81,500	81,500	0	0%
Other Operating Expense	85,141	40,393	39,104	56,875	73,500	16,625	29%
Property and Sales Tax	0	497	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,595,913</b>	<b>1,515,023</b>	<b>1,256,494</b>	<b>1,707,912</b>	<b>1,566,953</b>	<b>(140,959)</b>	<b>(8%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,595,913</b>	<b>\$1,515,023</b>	<b>\$1,256,491</b>	<b>\$1,707,912</b>	<b>\$1,566,953</b>	<b>(\$140,959)</b>	<b>(8%)</b>
Allocated From Departments	21,939	53,367	31,230	56,560	53,229	(3,332)	(6%)
<b>Net Cost</b>	<b>\$1,617,852</b>	<b>\$1,568,390</b>	<b>\$1,287,721</b>	<b>\$1,764,473</b>	<b>\$1,620,182</b>	<b>(\$144,291)</b>	<b>(8%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
240 - COMMUNITY SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increases (Decrease)</u>	<u>VAIR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$825,469	\$722,222	\$919,485	\$881,701	\$953,668	(\$71,967)	(8%)
<b>Total Non-Assessment Revenue</b>	<u><b>825,469</b></u>	<u><b>722,222</b></u>	<u><b>919,485</b></u>	<u><b>881,701</b></u>	<u><b>953,668</b></u>	<u><b>(71,967)</b></u>	<u><b>(8%)</b></u>
<b>Expenses:</b>							
Employee Compensation	470,619	491,617	519,056	559,967	696,133	136,167	24%
Expenses Related to Employee Compensation	98,761	113,293	119,455	152,708	184,807	32,099	21%
Materials and Supplies	28,558	32,261	59,406	8,640	45,863	37,223	431%
Professional Fees	185	0	0	0	0	0	0%
Outside Services	54,696	44,627	66,456	40,000	45,000	5,000	13%
Other Operating Expense	1,455	521	1,394	1,750	2,600	850	49%
<b>Total Expenses</b>	<u><b>654,274</b></u>	<u><b>682,319</b></u>	<u><b>765,766</b></u>	<u><b>763,065</b></u>	<u><b>974,404</b></u>	<u><b>211,339</b></u>	<u><b>28%</b></u>
<b>Net Cost (before allocations)</b>	<u><b>(\$171,195)</b></u>	<u><b>(\$39,903)</b></u>	<u><b>(\$153,719)</b></u>	<u><b>(\$118,636)</b></u>	<u><b>\$20,736</b></u>	<u><b>\$139,372</b></u>	<u><b>117%</b></u>
Allocated From Departments	0	99,619	0	0	0	0	0%
<b>Net Cost</b>	<u><b>(\$171,195)</b></u>	<u><b>\$59,716</b></u>	<u><b>(\$153,719)</b></u>	<u><b>(\$118,636)</b></u>	<u><b>\$20,736</b></u>	<u><b>\$139,372</b></u>	<u><b>117%</b></u>

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

**Media and Communications Administration**

Manage comprehensive public relations and communications programs, providing information to current and potential Laguna Woods Village residents and to external news media via website, newsletters, email, press release and social media platforms. Publish weekly news blast to residents and bimonthly community magazine mailed to all manors via USPS Every Door Direct. Produce publicity flyers for recreation and special event activities. Manage resident email database for electronic communication. Produce and execute new resident orientations and docent tours. Work with all VMS departments to ensure clear lines of communication and messaging to residents regarding all projects including development, writing, editing and design. Develop and prepare presentation decks for all c-suite personnel and board directors. Responsible for emergency alert CodeRED system. Execute board member training, including handbooks. Ensure consistent corporate branding. Manage Village website. Manage VMS staff speaking engagements.

**Cable TV Network**

Coordinate and direct maintenance and operation of the GRF cable television system. Determine channel placement and lineup for all 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 customer service to 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. Work with recognized GRF clubs to provide access to TV6 to promote events. Run community message board. 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. Through a partnership with West Coast Internet, 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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF MEDIA AND COMMUNICATIONS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$28,196	\$17,125	\$17,112	\$25,125	\$17,250	\$7,875	31%
Clubhouse Rentals and Event Fees	942	756	0	900	0	900	100%
Broadband Services	4,797,353	5,186,355	5,038,208	5,818,200	5,554,800	263,400	5%
Miscellaneous	9,058	5,163	3,627	5,600	4,000	1,600	29%
<b>Total Non-Assessment Revenue</b>	<b><u>4,835,550</u></b>	<b><u>5,209,399</u></b>	<b><u>5,058,947</u></b>	<b><u>5,849,825</u></b>	<b><u>5,576,050</u></b>	<b><u>273,775</u></b>	<b><u>5%</u></b>
<b>Expenses:</b>							
Employee Compensation	1,346,098	1,576,206	1,625,529	1,774,162	1,770,985	(3,177)	0%
Expenses Related to Employee Compensation	315,748	341,777	329,366	404,808	435,519	30,711	8%
Materials and Supplies	45,641	39,669	41,518	69,233	57,150	(12,083)	(17%)
Utilities and Telephone	149,130	143,400	154,899	130,000	132,796	2,796	2%
Legal Fees	0	0	0	2,500	2,500	0	0%
Professional Fees	0	0	0	65,000	70,000	5,000	8%
Outside Services	673,710	808,973	959,215	935,870	931,100	(4,770)	(1%)
Repairs and Maintenance	7,986	25,415	38,782	70,586	77,000	6,414	9%
Other Operating Expense	16,651	24,617	32,865	59,849	62,899	3,050	5%
Property and Sales Tax	2,278	1,290	1,275	1,987	1,987	0	0%
Cable Programming/Copyright/Franchise	5,127,580	3,792,055	3,966,508	4,328,000	4,415,500	87,500	2%
Uncollectible Accounts	8,723	1,416	10,520	12,100	12,100	0	0%
<b>Total Expenses</b>	<b><u>7,693,545</u></b>	<b><u>6,754,819</u></b>	<b><u>7,160,477</u></b>	<b><u>7,854,095</u></b>	<b><u>7,969,536</u></b>	<b><u>115,441</u></b>	<b><u>1%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$2,857,995</u></b>	<b><u>\$1,545,420</u></b>	<b><u>\$2,101,529</u></b>	<b><u>\$2,004,270</u></b>	<b><u>\$2,393,486</u></b>	<b><u>\$389,216</u></b>	<b><u>19%</u></b>
Allocated To Departments	(161,421)	(501,727)	(674,573)	(807,016)	(275,004)	532,012	66%
Allocated From Departments	314,480	561,341	793,595	949,669	423,796	(525,872)	(55%)
<b>Net Cost</b>	<b><u>\$3,011,054</u></b>	<b><u>\$1,605,035</u></b>	<b><u>\$2,220,551</u></b>	<b><u>\$2,146,923</u></b>	<b><u>\$2,542,279</u></b>	<b><u>\$395,356</u></b>	<b><u>18%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
010 - MEDIA AND COMMUNICATIONS ADMIN

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$0	\$167,876	\$153,600	\$160,000	\$193,000	(\$33,000)	(21%)
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>167,876</b>	<b>153,600</b>	<b>160,000</b>	<b>193,000</b>	<b>(33,000)</b>	<b>(21%)</b>
<b>Expenses:</b>							
Employee Compensation	129,762	333,620	369,545	360,738	453,713	92,974	26%
Expenses Related to Employee Compensation	29,162	75,243	92,305	68,665	92,908	24,243	35%
Materials and Supplies	61	691	1,140	12,000	10,500	(1,500)	(13%)
Outside Services	0	105,919	166,726	209,250	208,000	(1,250)	(1%)
Other Operating Expense	449	18,681	25,612	40,098	39,899	(199)	0%
Property and Sales Tax	37	37	37	37	37	0	0%
<b>Total Expenses</b>	<b>159,472</b>	<b>534,192</b>	<b>655,366</b>	<b>690,788</b>	<b>805,057</b>	<b>114,269</b>	<b>17%</b>
<b>Net Cost (before allocations)</b>	<b>\$159,472</b>	<b>\$366,316</b>	<b>\$501,766</b>	<b>\$530,788</b>	<b>\$612,057</b>	<b>\$81,269</b>	<b>15%</b>
Allocated To Departments	(161,421)	(501,727)	(311,716)	(328,321)	(38,209)	290,112	88%
Allocated From Departments	131,490	41,423	84,726	117,639	119,111	1,473	1%
<b>Net Cost</b>	<b>\$129,541</b>	<b>(\$93,987)</b>	<b>\$274,776</b>	<b>\$320,106</b>	<b>\$692,960</b>	<b>\$372,853</b>	<b>116%</b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**020 - CABLE TV NETWORK**

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$28,196	\$17,125	\$17,112	\$25,125	\$17,250	\$7,875	31%
Clubhouse Rentals and Event Fees	942	756	0	900	0	900	100%
Broadband Services	2,382,945	2,385,725	2,352,276	2,441,000	2,347,000	94,000	4%
Miscellaneous	8,662	5,163	3,627	5,600	4,000	1,600	29%
<b>Total Non-Assessment Revenue</b>	<b>2,420,745</b>	<b>2,408,769</b>	<b>2,373,015</b>	<b>2,472,625</b>	<b>2,368,250</b>	<b>104,375</b>	<b>4%</b>
<b>Expenses:</b>							
Employee Compensation	597,230	657,551	606,127	743,436	716,223	(27,213)	(4%)
Expenses Related to Employee Compensation	145,942	156,987	123,199	213,954	203,725	(10,229)	(5%)
Materials and Supplies	33,980	32,960	28,202	46,900	38,500	(8,400)	(18%)
Utilities and Telephone	149,130	143,400	154,899	130,000	132,796	2,796	2%
Legal Fees	0	0	0	2,500	2,500	0	0%
Professional Fees	0	0	0	65,000	70,000	5,000	8%
Outside Services	580,548	609,177	705,554	636,370	667,850	31,480	5%
Repairs and Maintenance	7,927	23,356	25,699	38,586	25,000	(13,586)	(35%)
Other Operating Expense	5,127	4,894	7,238	12,101	14,400	2,299	19%
Property and Sales Tax	2,028	1,232	1,231	1,750	1,700	(50)	(3%)
Cable Programming/Copyright/Franchise	5,079,785	3,739,723	3,905,911	4,275,000	4,352,000	77,000	2%
Uncollectible Accounts	6,417	1,416	8,770	7,500	7,500	0	0%
<b>Total Expenses</b>	<b>6,608,116</b>	<b>5,370,696</b>	<b>5,566,830</b>	<b>6,173,097</b>	<b>6,232,194</b>	<b>59,097</b>	<b>1%</b>
<b>Net Cost (before allocations)</b>	<b>\$4,187,370</b>	<b>\$2,961,927</b>	<b>\$3,193,815</b>	<b>\$3,700,472</b>	<b>\$3,863,944</b>	<b>\$163,472</b>	<b>4%</b>
Allocated To Departments	0	0	(362,857)	(478,695)	(236,795)	241,900	51%
Allocated From Departments	101,683	268,734	33,531	23,302	27,860	4,558	20%
<b>Net Cost</b>	<b>\$4,289,054</b>	<b>\$3,230,661</b>	<b>\$2,864,489</b>	<b>\$3,245,079</b>	<b>\$3,655,010</b>	<b>\$409,931</b>	<b>13%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
030 - TV STUDIO

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$122,038	\$108,375	\$149,652	\$108,800	\$110,600	(\$1,800)	(2%)
<b>Total Non-Assessment Revenue</b>	<b><u>122,038</u></b>	<b><u>108,375</u></b>	<b><u>149,652</u></b>	<b><u>108,800</u></b>	<b><u>110,600</u></b>	<b><u>(1,800)</u></b>	<b><u>(2%)</u></b>
<b>Expenses:</b>							
Employee Compensation	385,567	364,583	420,622	418,263	339,904	(78,358)	(19%)
Expenses Related to Employee Compensation	103,777	76,065	78,833	72,130	85,743	13,613	19%
Materials and Supplies	8,791	3,616	10,051	8,300	6,600	(1,700)	(20%)
Outside Services	75,333	83,926	71,953	74,000	38,000	(36,000)	(49%)
Repairs and Maintenance	0	1,963	299	1,000	1,000	0	0%
Other Operating Expense	2,669	0	0	1,000	1,000	0	0%
Property and Sales Tax	213	21	6	200	250	50	25%
Cable Programming/Copyright/Franchise	6,181	14,773	27,428	8,000	33,500	25,500	319%
Uncollectible Accounts	0	0	0	100	100	0	0%
<b>Total Expenses</b>	<b><u>582,532</u></b>	<b><u>544,948</u></b>	<b><u>609,192</u></b>	<b><u>582,993</u></b>	<b><u>506,097</u></b>	<b><u>(76,896)</u></b>	<b><u>(13%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$460,494</u></b>	<b><u>\$436,573</u></b>	<b><u>\$459,540</u></b>	<b><u>\$474,193</u></b>	<b><u>\$395,497</u></b>	<b><u>(\$78,696)</u></b>	<b><u>(17%)</u></b>
Allocated From Departments	65,165	201,011	156,623	165,873	14,558	(151,315)	(91%)
<b>Net Cost</b>	<b><u>\$525,659</u></b>	<b><u>\$637,585</u></b>	<b><u>\$616,162</u></b>	<b><u>\$640,065</u></b>	<b><u>\$410,055</u></b>	<b><u>(\$230,010)</u></b>	<b><u>(36%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
040 - MEDIA SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$676,513	\$823,585	\$590,984	\$900,000	\$700,000	\$200,000	22%
Miscellaneous	396	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>676,909</b>	<b>823,585</b>	<b>590,984</b>	<b>900,000</b>	<b>700,000</b>	<b>200,000</b>	<b>22%</b>
<b>Expenses:</b>							
Employee Compensation	233,539	220,452	229,235	251,724	261,144	9,420	4%
Expenses Related to Employee Compensation	36,866	33,481	35,029	50,060	53,144	3,084	6%
Materials and Supplies	2,808	2,402	2,125	2,033	1,550	(483)	(24%)
Outside Services	17,828	9,950	14,983	16,250	17,250	1,000	6%
Repairs and Maintenance	59	96	539	1,000	1,000	0	0%
Other Operating Expense	8,406	1,042	15	6,650	7,600	950	14%
Cable Programming/Copyright/Franchise	41,614	37,559	33,169	45,000	30,000	(15,000)	(33%)
Uncollectible Accounts	2,306	0	1,750	4,500	4,500	0	0%
<b>Total Expenses</b>	<b>343,426</b>	<b>304,983</b>	<b>316,845</b>	<b>377,217</b>	<b>376,188</b>	<b>(1,029)</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>(\$333,484)</b>	<b>(\$518,602)</b>	<b>(\$274,139)</b>	<b>(\$522,783)</b>	<b>(\$323,812)</b>	<b>\$198,971</b>	<b>38%</b>
Allocated From Departments	0	0	155,858	164,160	25,473	(138,688)	(84%)
<b>Net Cost</b>	<b>(\$333,484)</b>	<b>(\$518,602)</b>	<b>(\$118,281)</b>	<b>(\$358,623)</b>	<b>(\$298,339)</b>	<b>\$60,283</b>	<b>17%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
050 - INTERNET SERVICE

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Broadband Services	\$1,615,858	\$1,700,794	\$1,791,697	\$2,208,400	\$2,204,200	\$4,200	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,615,858</u></b>	<b><u>1,700,794</u></b>	<b><u>1,791,697</u></b>	<b><u>2,208,400</u></b>	<b><u>2,204,200</u></b>	<b><u>4,200</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Repairs and Maintenance	0	0	12,244	30,000	50,000	20,000	67%
<b>Total Expenses</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>12,244</u></b>	<b><u>30,000</u></b>	<b><u>50,000</u></b>	<b><u>20,000</u></b>	<b><u>67%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$1,615,858)</u></b>	<b><u>(\$1,700,794)</u></b>	<b><u>(\$1,779,452)</u></b>	<b><u>(\$2,178,400)</u></b>	<b><u>(\$2,154,200)</u></b>	<b><u>\$24,200</u></b>	<b><u>1%</u></b>
Allocated From Departments	16,142	50,173	362,857	478,695	236,795	(241,900)	(51%)
<b>Net Cost</b>	<b><u>(\$1,599,715)</u></b>	<b><u>(\$1,650,622)</u></b>	<b><u>(\$1,416,595)</u></b>	<b><u>(\$1,699,705)</u></b>	<b><u>(\$1,917,405)</u></b>	<b><u>(\$217,700)</u></b>	<b><u>(13%)</u></b>

## DEPARTMENT OF INFORMATION SERVICES

Department Head: Chuck Holland

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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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF INFORMATION SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$152,342	\$49,460	\$52,910	\$105,000	\$105,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>152,342</b>	<b>49,460</b>	<b>52,910</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	2,070,811	1,936,855	1,804,350	2,236,914	2,315,185	78,271	3%
Expenses Related to Employee Compensation	442,833	428,725	386,314	575,287	618,375	43,088	7%
Materials and Supplies	266,416	255,216	278,175	194,970	185,320	(9,650)	(5%)
Legal Fees	0	12,579	(814)	0	0	0	0%
Professional Fees	176,252	208,190	0	7,000	224,500	217,500	3107%
Outside Services	141,367	431,435	429,666	252,000	378,000	126,000	50%
Repairs and Maintenance	177,597	579,882	496,910	609,400	429,350	(180,050)	(30%)
Other Operating Expense	13,753	17,515	3,470	17,400	17,400	0	0%
<b>Total Expenses</b>	<b>3,289,028</b>	<b>3,870,396</b>	<b>3,398,071</b>	<b>3,892,970</b>	<b>4,168,130</b>	<b>275,160</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$3,136,686</b>	<b>\$3,820,936</b>	<b>\$3,345,161</b>	<b>\$3,787,970</b>	<b>\$4,063,130</b>	<b>\$275,160</b>	<b>7%</b>
Allocated To Departments	(527,623)	(1,116,885)	(752,387)	(831,017)	(908,385)	(77,368)	(9%)
Allocated From Departments	44,465	354,698	293,119	280,009	281,866	1,858	1%
<b>Net Cost</b>	<b>\$2,653,529</b>	<b>\$3,058,749</b>	<b>\$2,885,894</b>	<b>\$3,236,962</b>	<b>\$3,436,611</b>	<b>\$199,650</b>	<b>6%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**360 - INFORMATION SERVICES**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$36	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	833,168	858,089	701,743	999,075	1,066,424	67,349	7%
Expenses Related to Employee Compensation	182,439	177,168	141,321	213,264	229,963	16,698	8%
Materials and Supplies	120,470	180,513	224,599	114,400	108,750	(5,650)	(5%)
Legal Fees	0	12,579	(814)	0	0	0	0%
Professional Fees	176,252	208,190	0	0	221,000	221,000	0%
Outside Services	30,974	420,645	364,993	242,000	360,500	118,500	49%
Repairs and Maintenance	177,597	579,882	496,910	609,400	429,350	(180,050)	(30%)
Other Operating Expense	10,079	10,806	339	6,500	6,500	0	0%
<b>Total Expenses</b>	<b>1,530,980</b>	<b>2,447,871</b>	<b>1,929,091</b>	<b>2,184,640</b>	<b>2,422,487</b>	<b>237,847</b>	<b>11%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,530,944</b>	<b>\$2,447,871</b>	<b>\$1,929,091</b>	<b>\$2,184,640</b>	<b>\$2,422,487</b>	<b>\$237,847</b>	<b>11%</b>
Allocated To Departments	(527,623)	(917,647)	(615,621)	(721,954)	(815,084)	(93,131)	(13%)
Allocated From Departments	0	0	0	54,315	53,778	(537)	(1%)
<b>Net Cost</b>	<b>\$1,003,321</b>	<b>\$1,530,224</b>	<b>\$1,313,470</b>	<b>\$1,517,001</b>	<b>\$1,661,180</b>	<b>\$144,179</b>	<b>10%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
200 - RESIDENT SERVICES ADMIN

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$379,903	\$294,151	\$358,459	\$335,711	\$287,405	(\$48,307)	(14%)
Expenses Related to Employee Compensation	72,307	61,914	85,865	84,394	73,149	(11,245)	(13%)
Materials and Supplies	2,293	1,962	1,612	3,650	3,650	0	0%
Professional Fees	0	0	0	7,000	3,500	(3,500)	(50%)
Outside Services	3,810	7,439	52,872	0	0	0	0%
Other Operating Expense	2,111	6,859	2,372	8,000	8,000	0	0%
<b>Total Expenses</b>	<u><b>460,424</b></u>	<u><b>372,324</b></u>	<u><b>501,179</b></u>	<u><b>438,755</b></u>	<u><b>375,703</b></u>	<u><b>(63,052)</b></u>	<u><b>(14%)</b></u>
 <b>Net Cost (before allocations)</b>	 <u><b>\$460,424</b></u>	 <u><b>\$372,324</b></u>	 <u><b>\$501,179</b></u>	 <u><b>\$438,755</b></u>	 <u><b>\$375,703</b></u>	 <u><b>(\$63,052)</b></u>	 <u><b>(14%)</b></u>
 Allocated To Departments	 0	 (199,238)	 (136,766)	 (109,064)	 (93,301)	 15,763	 14%
Allocated From Departments	44,465	35,010	53,891	0	0	0	0%
 <b>Net Cost</b>	 <u><b>\$504,889</b></u>	 <u><b>\$208,096</b></u>	 <u><b>\$418,305</b></u>	 <u><b>\$329,691</b></u>	 <u><b>\$282,403</b></u>	 <u><b>(\$47,289)</b></u>	 <u><b>(14%)</b></u>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
950 - PROPERTY SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$152,306	\$49,460	\$52,910	\$105,000	\$105,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>152,306</u></b>	<b><u>49,460</u></b>	<b><u>52,910</u></b>	<b><u>105,000</u></b>	<b><u>105,000</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	857,740	784,615	744,149	902,127	961,356	59,229	7%
Expenses Related to Employee Compensation	188,087	189,643	159,128	277,628	315,264	37,635	14%
Materials and Supplies	143,652	72,741	51,963	76,920	72,920	(4,000)	(5%)
Outside Services	106,583	3,351	11,802	10,000	17,500	7,500	75%
Other Operating Expense	1,563	(150)	760	2,900	2,900	0	0%
<b>Total Expenses</b>	<b><u>1,297,624</u></b>	<b><u>1,050,201</u></b>	<b><u>967,801</u></b>	<b><u>1,269,575</u></b>	<b><u>1,369,940</u></b>	<b><u>100,364</u></b>	<b><u>8%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,145,318</u></b>	<b><u>\$1,000,741</u></b>	<b><u>\$914,891</u></b>	<b><u>\$1,164,575</u></b>	<b><u>\$1,264,940</u></b>	<b><u>\$100,364</u></b>	<b><u>9%</u></b>
Allocated From Departments	0	319,688	239,228	225,694	228,089	2,395	1%
<b>Net Cost</b>	<b><u>\$1,145,318</u></b>	<b><u>\$1,320,429</u></b>	<b><u>\$1,154,119</u></b>	<b><u>\$1,390,269</u></b>	<b><u>\$1,493,028</u></b>	<b><u>\$102,759</u></b>	<b><u>7%</u></b>



## DEPARTMENT OF GENERAL SERVICES

Department Head: Robert Carroll

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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. Services include cleaning of club houses, community center, breezeways, carports, laundry rooms and other areas.

### **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 service, fuel station services, and general operating costs to support these facilities are compiled in this work center.

### **Vehicle Maintenance**

Provide services for the maintenance and replacement of 259 Golden Rain Foundation (GRF) vehicles and 160 special equipment units. Two shifts ranging from 6:30 a.m. to 10:30 p.m. provide these services. This work center also coordinates CHP inspections for large vehicles, AQMD inspections, and the service and repair of six emergency generators.

### **Transportation**

Provide bus transportation exclusively for Laguna Woods Village residents. Service levels include a fixed route system (Monday – Friday), two commercial routes, and one wellness route. Transportation also provides the Journey program, which provides paratransit curb-to-curb service for those with medical issues. Lastly, Transportation contracts with Lyft for evening and weekend transportation needs.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF GENERAL SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$41,529	\$86,160	\$173,557	\$134,000	\$198,403	(\$64,403)	(48%)
Rentals	26,920	31,510	29,500	54,000	68,100	(14,100)	(26%)
Fees and Charges for Services to Residents	1,547	121	2,484	8,607	8,601	6	0%
Miscellaneous	12,343	29,388	43,637	73,000	44,456	28,544	39%
<b>Total Non-Assessment Revenue</b>	<b>82,338</b>	<b>147,180</b>	<b>249,178</b>	<b>269,607</b>	<b>319,560</b>	<b>(49,953)</b>	<b>(19%)</b>
<b>Expenses:</b>							
Employee Compensation	4,023,026	3,573,903	3,638,493	4,028,059	3,911,194	(116,865)	(3%)
Expenses Related to Employee Compensation	1,730,071	1,680,792	1,765,769	1,983,659	1,970,874	(12,785)	(1%)
Materials and Supplies	660,163	484,114	603,989	711,150	702,600	(8,550)	(1%)
Cost of Goods Sold	41,994	86,319	161,407	134,500	199,303	64,803	48%
Utilities and Telephone	681,947	700,801	719,636	765,002	768,544	3,542	0%
Fuel and Oil	511,509	370,940	489,252	544,500	628,490	83,990	15%
Equipment Rental	129,517	126,915	172,433	123,500	157,688	34,188	28%
Outside Services	411,535	493,040	456,196	779,090	767,553	(11,537)	(1%)
Repairs and Maintenance	251,986	252,017	229,283	322,985	313,787	(9,198)	(3%)
Other Operating Expense	68,911	68,246	192,969	192,055	210,126	18,071	9%
Property and Sales Tax	102,002	104,600	1,902	51	79	28	55%
(Gain)/Loss on Sale or Trade Investments	0	0	(172,441)	0	0	0	0%
<b>Total Expenses</b>	<b>8,612,660</b>	<b>7,941,789</b>	<b>8,258,889</b>	<b>9,584,551</b>	<b>9,630,238</b>	<b>45,687</b>	<b>0%</b>
<b>Net Cost (before allocations)</b>	<b>\$8,530,322</b>	<b>\$7,794,609</b>	<b>\$8,009,711</b>	<b>\$9,314,944</b>	<b>\$9,310,678</b>	<b>(\$4,266)</b>	<b>0%</b>
Allocated To Departments	(2,403,672)	(2,053,335)	(2,354,298)	(2,614,168)	(2,678,639)	(64,471)	(2%)
Allocated From Departments	1,470,689	1,246,585	1,219,501	1,403,039	1,450,026	46,987	3%
<b>Net Cost</b>	<b>\$7,597,340</b>	<b>\$6,987,859</b>	<b>\$6,874,914</b>	<b>\$8,103,815</b>	<b>\$8,082,065</b>	<b>(\$21,750)</b>	<b>0%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**902 - GENERAL SERVICES ADMIN**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$22,500	\$30,000	\$29,500	\$30,000	\$44,100	(\$14,100)	(47%)
<b>Total Non-Assessment Revenue</b>	<b><u>22,500</u></b>	<b><u>30,000</u></b>	<b><u>29,500</u></b>	<b><u>30,000</u></b>	<b><u>44,100</u></b>	<b><u>(14,100)</u></b>	<b><u>(47%)</u></b>
<b>Expenses:</b>							
Employee Compensation	287,225	303,951	306,952	323,752	324,778	1,026	0%
Expenses Related to Employee Compensation	59,680	61,512	69,338	90,595	82,381	(8,214)	(9%)
Materials and Supplies	3,046	8,368	9,648	11,200	9,600	(1,600)	(14%)
Outside Services	47,655	0	0	0	0	0	0%
Other Operating Expense	629	285	0	1,875	1,375	(500)	(27%)
Property and Sales Tax	0	11	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>398,235</u></b>	<b><u>374,127</u></b>	<b><u>385,938</u></b>	<b><u>427,422</u></b>	<b><u>418,134</u></b>	<b><u>(9,288)</u></b>	<b><u>(2%)</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$375,735</u></b>	 <b><u>\$344,127</u></b>	 <b><u>\$356,438</u></b>	 <b><u>\$397,422</u></b>	 <b><u>\$374,034</u></b>	 <b><u>(\$23,388)</u></b>	 <b><u>(6%)</u></b>
 Allocated To Departments	 (444,130)	 (464,165)	 (457,288)	 (535,799)	 (517,010)	 18,789	 4%
Allocated From Departments	213,295	175,570	157,601	186,795	175,802	(10,993)	(6%)
 <b>Net Cost</b>	 <b><u>\$144,900</u></b>	 <b><u>\$55,532</u></b>	 <b><u>\$56,751</u></b>	 <b><u>\$48,418</u></b>	 <b><u>\$32,827</u></b>	 <b><u>(\$15,591)</u></b>	 <b><u>(32%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
320 - COMMUNITY CENTER FACILITY

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$4,320	\$1,440	\$0	\$0	\$0	\$0	0%
Miscellaneous	3,043	4,588	8,837	3,200	9,456	(6,256)	(196%)
<b>Total Non-Assessment Revenue</b>	<b><u>7,363</u></b>	<b><u>6,028</u></b>	<b><u>8,837</u></b>	<b><u>3,200</u></b>	<b><u>9,456</u></b>	<b><u>(6,256)</u></b>	<b><u>(196%)</u></b>
<b>Expenses:</b>							
Materials and Supplies	42,629	38,742	14,078	44,300	44,300	0	0%
Utilities and Telephone	462,236	476,262	488,202	540,504	543,036	2,532	0%
Equipment Rental	120,280	124,393	147,433	115,000	149,088	34,088	30%
Outside Services	53,598	55,484	52,978	55,120	55,978	858	2%
Repairs and Maintenance	222,847	211,974	181,862	289,185	256,311	(32,874)	(11%)
Other Operating Expense	7,922	3,247	5,720	780	780	0	0%
Property and Sales Tax	28	28	28	0	28	28	0%
<b>Total Expenses</b>	<b><u>909,539</u></b>	<b><u>910,130</u></b>	<b><u>890,301</u></b>	<b><u>1,044,889</u></b>	<b><u>1,049,521</u></b>	<b><u>4,632</u></b>	<b><u>0%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$902,176</u></b>	<b><u>\$904,102</u></b>	<b><u>\$881,464</u></b>	<b><u>\$1,041,689</u></b>	<b><u>\$1,040,065</u></b>	<b><u>(\$1,624)</u></b>	<b><u>0%</u></b>
<b>Net Cost</b>	<b><u><u>\$902,176</u></u></b>	<b><u><u>\$904,102</u></u></b>	<b><u><u>\$881,464</u></u></b>	<b><u><u>\$1,041,689</u></u></b>	<b><u><u>\$1,040,065</u></u></b>	<b><u><u>(\$1,624)</u></u></b>	<b><u><u>0%</u></u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**935 - JANITORIAL**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$60	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	629,337	728,018	688,439	678,994	692,214	13,220	2%
Expenses Related to Employee Compensation	379,193	424,027	446,180	442,971	467,654	24,683	6%
Materials and Supplies	37,230	29,855	44,898	43,300	34,350	(8,950)	(21%)
Cost of Goods Sold	94	40	(1,579)	0	100	100	0%
Equipment Rental	2,859	0	0	0	0	0	0%
Outside Services	1,533	2,338	1,726	0	0	0	0%
Repairs and Maintenance	81	0	0	0	2,400	2,400	0%
Other Operating Expense	8,674	9,283	9,236	11,000	11,000	0	0%
<b>Total Expenses</b>	<b>1,059,001</b>	<b>1,193,561</b>	<b>1,188,900</b>	<b>1,176,264</b>	<b>1,207,718</b>	<b>31,453</b>	<b>3%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,058,941</b>	<b>\$1,193,561</b>	<b>\$1,188,900</b>	<b>\$1,176,264</b>	<b>\$1,207,718</b>	<b>\$31,453</b>	<b>3%</b>
Allocated From Departments	125,760	208,515	174,076	171,211	140,093	(31,118)	(18%)
<b>Net Cost</b>	<b>\$1,184,701</b>	<b>\$1,402,076</b>	<b>\$1,362,976</b>	<b>\$1,347,475</b>	<b>\$1,347,811</b>	<b>\$336</b>	<b>0%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**936 - STREETS & SIDEWALKS**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$1,547	\$121	\$2,484	\$8,607	\$8,601	\$6	0%
Miscellaneous	1,192	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>2,738</u></b>	<b><u>121</u></b>	<b><u>2,484</u></b>	<b><u>8,607</u></b>	<b><u>8,601</u></b>	<b><u>6</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	795,907	714,157	809,899	857,298	781,648	(75,650)	(9%)
Expenses Related to Employee Compensation	378,675	369,013	417,922	449,558	416,760	(32,798)	(7%)
Materials and Supplies	193,606	138,448	180,230	229,750	239,250	9,500	4%
Cost of Goods Sold	663	(7)	799	500	800	300	60%
Outside Services	37,271	244,789	213,090	171,550	245,950	74,400	43%
Repairs and Maintenance	103	174	225	2,500	2,500	0	0%
Other Operating Expense	11,369	11,425	13,636	13,500	14,900	1,400	10%
<b>Total Expenses</b>	<b><u>1,417,593</u></b>	<b><u>1,477,999</u></b>	<b><u>1,635,801</u></b>	<b><u>1,724,655</u></b>	<b><u>1,701,838</u></b>	<b><u>(22,817)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,414,855</u></b>	<b><u>\$1,477,878</u></b>	<b><u>\$1,633,317</u></b>	<b><u>\$1,716,048</u></b>	<b><u>\$1,693,207</u></b>	<b><u>(\$22,842)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	109,205	189,384	215,825	247,862	314,301	66,439	27%
<b>Net Cost</b>	<b><u>\$1,524,059</u></b>	<b><u>\$1,667,262</u></b>	<b><u>\$1,849,142</u></b>	<b><u>\$1,963,911</u></b>	<b><u>\$2,007,508</u></b>	<b><u>\$43,597</u></b>	<b><u>2%</u></b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**940 - SERVICE CENTER FAC**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$0	\$0	\$0	\$24,000	\$24,000	\$0	0%
<b>Total Non-Assessment Revenue</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>	<u>0</u>	<u>0%</u>
<b>Expenses:</b>							
Materials and Supplies	1,975	979	0	0	500	500	0%
Utilities and Telephone	219,711	224,639	231,434	224,498	225,508	1,010	0%
Equipment Rental	984	900	1,051	1,000	1,100	100	10%
Outside Services	435	440	550	600	600	0	0%
Property and Sales Tax	51	51	51	51	51	0	0%
<b>Total Expenses</b>	<u>223,155</u>	<u>227,010</u>	<u>233,085</u>	<u>226,149</u>	<u>227,759</u>	<u>1,610</u>	<u>1%</u>
<b>Net Cost (before allocations)</b>	<u>\$223,155</u>	<u>\$227,010</u>	<u>\$233,085</u>	<u>\$202,149</u>	<u>\$203,759</u>	<u>\$1,610</u>	<u>1%</u>
Allocated To Departments	(4,613)	(3,219)	(2,614)	(2,533)	(3,085)	(552)	(22%)
<b>Net Cost</b>	<u>\$218,542</u>	<u>\$223,790</u>	<u>\$230,472</u>	<u>\$199,616</u>	<u>\$200,674</u>	<u>\$1,058</u>	<u>1%</u>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
945 - GRF JANITORIAL SVCS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$37	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	634,903	488,670	482,562	648,894	586,427	(62,466)	(10%)
Expenses Related to Employee Compensation	389,705	349,704	330,654	418,919	387,686	(31,232)	(7%)
Materials and Supplies	145,949	80,605	102,446	130,000	130,000	0	0%
Cost of Goods Sold	488	125	(8,153)	0	0	0	0%
Outside Services	72,781	44,152	22,755	200,000	200,000	0	0%
Repairs and Maintenance	16,399	16,297	16,463	17,300	17,300	0	0%
Other Operating Expense	10,812	9,644	8,616	11,000	11,000	0	0%
<b>Total Expenses</b>	<b>1,270,937</b>	<b>989,197</b>	<b>955,343</b>	<b>1,426,112</b>	<b>1,332,413</b>	<b>(93,699)</b>	<b>(7%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,270,900</b>	<b>\$989,197</b>	<b>\$955,343</b>	<b>\$1,426,112</b>	<b>\$1,332,413</b>	<b>(\$93,699)</b>	<b>(7%)</b>
Allocated From Departments	102,675	105,417	147,397	164,306	142,881	(21,425)	(13%)
<b>Net Cost</b>	<b>\$1,373,576</b>	<b>\$1,094,614</b>	<b>\$1,102,740</b>	<b>\$1,590,418</b>	<b>\$1,475,294</b>	<b>(\$115,124)</b>	<b>(7%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**960 - FLEET MAINTENANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$41,529	\$86,160	\$173,557	\$134,000	\$198,403	(\$64,403)	(48%)
Miscellaneous	4,862	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>46,391</b>	<b>86,160</b>	<b>173,557</b>	<b>134,000</b>	<b>198,403</b>	<b>(64,403)</b>	<b>(48%)</b>
<b>Expenses:</b>							
Employee Compensation	687,500	637,989	680,618	712,373	732,440	20,067	3%
Expenses Related to Employee Compensation	293,703	283,508	312,348	316,593	332,954	16,361	5%
Materials and Supplies	227,606	176,346	249,122	244,500	236,500	(8,000)	(3%)
Cost of Goods Sold	40,749	86,161	170,340	134,000	198,403	64,403	48%
Fuel and Oil	511,509	370,940	489,252	544,500	628,490	83,990	15%
Equipment Rental	5,396	1,622	23,949	7,500	7,500	0	0%
Outside Services	180,387	117,157	141,217	238,000	180,000	(58,000)	(24%)
Repairs and Maintenance	12,555	23,572	30,733	12,000	33,276	21,276	177%
Other Operating Expense	19,053	26,538	141,720	133,000	158,684	25,684	19%
Property and Sales Tax	101,923	104,489	1,824	0	0	0	0%
<b>Total Expenses</b>	<b>2,080,381</b>	<b>1,828,322</b>	<b>2,241,124</b>	<b>2,342,467</b>	<b>2,508,247</b>	<b>165,780</b>	<b>7%</b>
<b>Net Cost (before allocations)</b>	<b>\$2,033,991</b>	<b>\$1,742,162</b>	<b>\$2,067,566</b>	<b>\$2,208,467</b>	<b>\$2,309,844</b>	<b>\$101,377</b>	<b>5%</b>
Allocated To Departments	(1,954,928)	(1,585,951)	(1,894,397)	(2,075,836)	(2,158,544)	(82,709)	(4%)
Allocated From Departments	0	0	0	61,234	66,663	5,429	9%
<b>Net Cost</b>	<b>\$79,062</b>	<b>\$156,211</b>	<b>\$173,170</b>	<b>\$193,865</b>	<b>\$217,963</b>	<b>\$24,098</b>	<b>12%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**970 - TRANSPORTATION**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$100	\$70	\$0	\$0	\$0	\$0	0%
Miscellaneous	3,150	24,800	34,800	69,800	35,000	34,800	50%
<b>Total Non-Assessment Revenue</b>	<b>3,250</b>	<b>24,870</b>	<b>34,800</b>	<b>69,800</b>	<b>35,000</b>	<b>34,800</b>	<b>50%</b>
<b>Expenses:</b>							
Employee Compensation	988,154	701,118	670,024	806,749	793,687	(13,062)	(2%)
Expenses Related to Employee Compensation	229,115	193,029	189,327	265,024	283,439	18,415	7%
Materials and Supplies	8,221	10,769	3,566	8,100	8,100	0	0%
Outside Services	17,876	28,680	23,880	113,820	85,025	(28,795)	(25%)
Repairs and Maintenance	0	0	0	2,000	2,000	0	0%
Other Operating Expense	10,453	7,825	14,041	20,900	12,387	(8,513)	(41%)
Property and Sales Tax	0	22	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	0	0	(172,441)	0	0	0	0%
<b>Total Expenses</b>	<b>1,253,819</b>	<b>941,442</b>	<b>728,397</b>	<b>1,216,592</b>	<b>1,184,638</b>	<b>(31,955)</b>	<b>(3%)</b>
<b>Net Cost (before allocations)</b>	<b>\$1,250,568</b>	<b>\$916,572</b>	<b>\$693,597</b>	<b>\$1,146,792</b>	<b>\$1,149,638</b>	<b>\$2,845</b>	<b>0%</b>
Allocated From Departments	919,754	567,700	524,602	571,631	610,286	38,655	7%
<b>Net Cost</b>	<b>\$2,170,322</b>	<b>\$1,484,272</b>	<b>\$1,218,198</b>	<b>\$1,718,424</b>	<b>\$1,759,924</b>	<b>\$41,500</b>	<b>2%</b>

## DEPARTMENT OF FINANCIAL SERVICES

Department Head: Steve Hormuth

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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.

### **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.

## DEPARTMENT OF FINANCIAL SERVICES

Department Head: Steve Hormuth

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### **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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF FINANCIAL SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$27,182	\$21,834	\$34,760	\$21,000	\$32,000	(\$11,000)	(52%)
Miscellaneous	237,387	197,277	182,156	253,000	252,600	400	0%
<b>Total Non-Assessment Revenue</b>	<b><u>264,569</u></b>	<b><u>219,111</u></b>	<b><u>216,916</u></b>	<b><u>274,000</u></b>	<b><u>284,600</u></b>	<b><u>(10,600)</u></b>	<b><u>(4%)</u></b>
<b>Expenses:</b>							
Employee Compensation	2,095,014	2,188,892	2,093,513	2,330,296	2,294,358	(35,938)	(2%)
Expenses Related to Employee Compensation	520,643	532,240	503,938	576,197	591,155	14,957	3%
Materials and Supplies	141,757	119,080	97,659	107,750	115,400	7,650	7%
Cost of Goods Sold	11,988	336	(5,388)	1,100	0	(1,100)	(100%)
Fuel and Oil	100	0	0	0	0	0	0%
Legal Fees	725	250	0	0	0	0	0%
Professional Fees	321,932	335,399	382,525	352,350	369,350	17,000	5%
Equipment Rental	13,086	12,923	13,675	13,200	13,400	200	2%
Outside Services	185,602	174,197	154,395	204,000	170,000	(34,000)	(17%)
Repairs and Maintenance	23,025	9,222	588	15,000	3,000	(12,000)	(80%)
Other Operating Expense	120,448	116,632	120,347	135,050	123,768	(11,282)	(8%)
Income Taxes	98,792	609,154	(548,927)	1,000	1,000	0	0%
Property and Sales Tax	465	5,265	14,069	3,900	3,900	0	0%
(Gain)/Loss on Sale or Trade Investments	(578)	(63,247)	(868)	(25,000)	0	25,000	100%
<b>Total Expenses</b>	<b><u>3,533,000</u></b>	<b><u>4,040,344</u></b>	<b><u>2,825,528</u></b>	<b><u>3,714,844</u></b>	<b><u>3,685,331</u></b>	<b><u>(29,513)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$3,268,430</u></b>	<b><u>\$3,821,233</u></b>	<b><u>\$2,608,612</u></b>	<b><u>\$3,440,844</u></b>	<b><u>\$3,400,731</u></b>	<b><u>(\$40,113)</u></b>	<b><u>(1%)</u></b>
Allocated To Departments	(108,585)	(113,415)	(100,410)	(112,999)	(118,720)	(5,720)	(5%)
Allocated From Departments	29,716	114,936	122,193	135,867	131,619	(4,248)	(3%)
<b>Net Cost</b>	<b><u>\$3,189,561</u></b>	<b><u>\$3,822,754</u></b>	<b><u>\$2,630,395</u></b>	<b><u>\$3,463,711</u></b>	<b><u>\$3,413,630</u></b>	<b><u>(\$50,081)</u></b>	<b><u>(1%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
300 - FINANCIAL SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$160,991	\$176,195	\$160,415	\$178,000	\$187,600	(\$9,600)	(5%)
<b>Total Non-Assessment Revenue</b>	<b><u>160,991</u></b>	<b><u>176,195</u></b>	<b><u>160,415</u></b>	<b><u>178,000</u></b>	<b><u>187,600</u></b>	<b><u>(9,600)</u></b>	<b><u>(5%)</u></b>
<b>Expenses:</b>							
Employee Compensation	1,450,393	1,552,668	1,454,180	1,656,510	1,625,901	(30,609)	(2%)
Expenses Related to Employee Compensation	337,010	364,436	346,904	371,424	386,211	14,787	4%
Materials and Supplies	18,936	26,831	27,847	26,000	24,800	(1,200)	(5%)
Legal Fees	725	250	0	0	0	0	0%
Professional Fees	321,932	335,399	382,525	352,350	369,350	17,000	5%
Outside Services	110,692	147,026	152,995	144,000	130,000	(14,000)	(10%)
Repairs and Maintenance	118	0	588	0	0	0	0%
Other Operating Expense	7,353	3,209	1,489	11,400	2,400	(9,000)	(79%)
Property and Sales Tax	41	4,549	13,553	3,000	3,000	0	0%
(Gain)/Loss on Sale of Trade Investments	(574)	(63,247)	(868)	0	0	0	0%
<b>Total Expenses</b>	<b><u>2,246,626</u></b>	<b><u>2,371,121</u></b>	<b><u>2,379,215</u></b>	<b><u>2,564,684</u></b>	<b><u>2,541,662</u></b>	<b><u>(23,022)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$2,085,636</u></b>	<b><u>\$2,194,926</u></b>	<b><u>\$2,218,800</u></b>	<b><u>\$2,386,684</u></b>	<b><u>\$2,354,062</u></b>	<b><u>(\$32,622)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	29,716	104,981	104,726	117,537	117,166	(372)	0%
<b>Net Cost</b>	<b><u>\$2,115,352</u></b>	<b><u>\$2,299,907</u></b>	<b><u>\$2,323,525</u></b>	<b><u>\$2,504,221</u></b>	<b><u>\$2,471,228</u></b>	<b><u>(\$32,994)</u></b>	<b><u>(1%)</u></b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**241 - MAIL AND COPY SERVICE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$76,396	\$21,082	\$21,745	\$75,000	\$65,000	\$10,000	13%
<b>Total Non-Assessment Revenue</b>	<b><u>76,396</u></b>	<b><u>21,082</u></b>	<b><u>21,745</u></b>	<b><u>75,000</u></b>	<b><u>65,000</u></b>	<b><u>10,000</u></b>	<b><u>13%</u></b>
<b>Expenses:</b>							
Employee Compensation	135,599	140,426	141,849	145,247	161,894	16,647	11%
Expenses Related to Employee Compensation	34,384	30,401	31,222	43,697	48,281	4,583	10%
Materials and Supplies	31,175	46,157	11,841	35,150	36,000	850	2%
Cost of Goods Sold	(696)	0	(5,077)	0	0	0	0%
Equipment Rental	13,086	12,923	13,675	13,200	13,400	200	2%
Outside Services	74,910	27,171	1,400	60,000	40,000	(20,000)	(33%)
Repairs and Maintenance	22,907	7,052	0	10,000	3,000	(7,000)	(70%)
Other Operating Expense	108,661	111,774	117,192	120,300	117,168	(3,132)	(3%)
Property and Sales Tax	0	374	0	400	400	0	0%
<b>Total Expenses</b>	<b><u>420,026</u></b>	<b><u>376,277</u></b>	<b><u>312,101</u></b>	<b><u>427,995</u></b>	<b><u>420,143</u></b>	<b><u>(7,852)</u></b>	<b><u>(2%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$343,629</u></b>	<b><u>\$355,195</u></b>	<b><u>\$290,356</u></b>	<b><u>\$352,995</u></b>	<b><u>\$355,143</u></b>	<b><u>\$2,148</u></b>	<b><u>1%</u></b>
Allocated To Departments	(17,054)	(16,733)	(14,065)	(17,480)	(18,559)	(1,079)	(6%)
Allocated From Departments	0	6,180	12,796	12,849	10,365	(2,484)	(19%)
<b>Net Cost</b>	<b><u>\$326,575</u></b>	<b><u>\$344,643</u></b>	<b><u>\$289,086</u></b>	<b><u>\$348,364</u></b>	<b><u>\$346,948</u></b>	<b><u>(\$1,415)</u></b>	<b><u>0%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
311 - WAREHOUSE

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$27,182	\$21,834	\$34,760	\$21,000	\$32,000	(\$11,000)	(52%)
Miscellaneous	0	0	(5)	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>27,182</b>	<b>21,834</b>	<b>34,756</b>	<b>21,000</b>	<b>32,000</b>	<b>(11,000)</b>	<b>(52%)</b>
<b>Expenses:</b>							
Employee Compensation	161,416	164,442	159,853	165,471	172,598	7,127	4%
Expenses Related to Employee Compensation	67,272	71,569	61,681	73,327	77,804	4,477	6%
Materials and Supplies	83,230	43,985	53,930	40,600	49,600	9,000	22%
Cost of Goods Sold	12,683	336	(311)	1,100	0	(1,100)	(100%)
Repairs and Maintenance	0	2,170	0	5,000	0	(5,000)	(100%)
Other Operating Expense	1,728	1,649	1,667	2,300	3,700	1,400	61%
Property and Sales Tax	424	342	516	500	500	0	0%
(Gain)/Loss on Sale or Trade Investments	(4)	0	0	(25,000)	0	25,000	100%
<b>Total Expenses</b>	<b>326,749</b>	<b>284,493</b>	<b>277,336</b>	<b>263,298</b>	<b>304,201</b>	<b>40,903</b>	<b>16%</b>
<b>Net Cost (before allocations)</b>	<b>\$299,567</b>	<b>\$262,659</b>	<b>\$242,581</b>	<b>\$242,298</b>	<b>\$272,201</b>	<b>\$29,903</b>	<b>12%</b>
Allocated To Departments	(91,531)	(96,682)	(86,345)	(95,519)	(100,161)	(4,641)	(5%)
Allocated From Departments	0	3,775	4,671	5,481	4,089	(1,392)	(25%)
<b>Net Cost</b>	<b>\$208,036</b>	<b>\$169,752</b>	<b>\$160,907</b>	<b>\$152,259</b>	<b>\$176,130</b>	<b>\$23,870</b>	<b>16%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**370 - PURCHASING**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$347,606	\$331,357	\$337,632	\$363,068	\$333,966	(\$29,102)	(8%)
Expenses Related to Employee Compensation	81,977	65,835	64,131	87,749	78,859	(8,890)	(10%)
Materials and Supplies	8,418	2,107	4,041	6,000	5,000	(1,000)	(17%)
Other Operating Expense	0	0	0	1,050	500	(550)	(52%)
<b>Total Expenses</b>	<u><b>438,001</b></u>	<u><b>399,299</b></u>	<u><b>405,804</b></u>	<u><b>457,867</b></u>	<u><b>418,325</b></u>	<u><b>(39,542)</b></u>	<u><b>(9%)</b></u>
 <b>Net Cost (before allocations)</b>	 <u><b>\$438,001</b></u>	 <u><b>\$399,299</b></u>	 <u><b>\$405,804</b></u>	 <u><b>\$457,867</b></u>	 <u><b>\$418,325</b></u>	 <u><b>(\$39,542)</b></u>	 <u><b>(9%)</b></u>
 <b>Net Cost</b>	 <u><u><b>\$438,001</b></u></u>	 <u><u><b>\$399,299</b></u></u>	 <u><u><b>\$405,804</b></u></u>	 <u><u><b>\$457,867</b></u></u>	 <u><u><b>\$418,325</b></u></u>	 <u><u><b>(39,542)</b></u></u>	 <u><u><b>(9%)</b></u></u>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**380 - TAXES**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Fuel and Oil	\$100	\$0	\$0	\$0	\$0	\$0	0%
Other Operating Expense	2,705	0	0	0	0	0	0%
Income Taxes	98,792	609,154	(548,927)	1,000	1,000	0	0%
<b>Total Expenses</b>	<u>101,598</u>	<u>609,154</u>	<u>(548,927)</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0%</u>
 <b>Net Cost (before allocations)</b>	 <u>\$101,598</u>	 <u>\$609,154</u>	 <u>(\$548,927)</u>	 <u>\$1,000</u>	 <u>\$1,000</u>	 <u>\$0</u>	 <u>0%</u>
 <b>Net Cost</b>	 <u>\$101,598</u>	 <u>\$609,154</u>	 <u>(\$548,927)</u>	 <u>\$1,000</u>	 <u>\$1,000</u>	 <u>\$0</u>	 <u>0%</u>

## DEPARTMENT OF SECURITY SERVICES

Department Head: Eric Nuñez



Provide oversight of all security operations to include field supervision, routine security patrols, traffic enforcement and education, 24/7 multi-point security dispatch center, secure gate access and video monitoring, and taking all reports to assist Compliance Investigations. Assist local law enforcement agencies and maintain relations with Orange County Sheriff, Orange County Fire Authority and other outside agencies as necessary to enhance public safety and 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 long-term 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 to include field supervision, routine security patrols, routine foot patrols and manning a professional multi-point security dispatch center. Respond to and document alleged violations of all rules and regulations of Laguna Woods Village. Respond to and assist local law enforcement agencies with suspected criminal activity investigations within the community and traffic incidents. A special unit within the Gate Ambassadors serve as our Coin Collection Team who service the coinboxes for every common-area laundry room.

Enhance public safety on the roadways by maintaining a strategic traffic enforcement and education program. Liaise with the boards of directors by staffing the Traffic Hearing Committee, Security and Community Access Committee and the Disaster Preparedness Task Force via agenda, meeting reports and scheduling administration.

### **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.

## DEPARTMENT OF SECURITY SERVICES

Department Head: Eric Nuñez

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### **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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF SECURITY SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$548	\$916	\$12,290	\$0	\$0	\$0	0%
Miscellaneous	298,116	197,785	165,647	282,100	412,100	(130,000)	(46%)
<b>Total Non-Assessment Revenue</b>	<b><u>298,664</u></b>	<b><u>198,701</u></b>	<b><u>177,937</u></b>	<b><u>282,100</u></b>	<b><u>412,100</u></b>	<b><u>(130,000)</u></b>	<b><u>(46%)</u></b>
<b>Expenses:</b>							
Employee Compensation	4,472,975	4,531,611	4,489,763	5,066,728	5,520,989	454,261	9%
Expenses Related to Employee Compensation	970,300	1,036,198	1,043,592	1,278,940	1,388,047	109,107	9%
Materials and Supplies	78,888	66,523	47,820	67,685	77,740	10,055	15%
Cost of Goods Sold	14,106	108	3,604	10,000	10,000	0	0%
Utilities and Telephone	53,143	57,563	59,291	58,435	63,414	4,979	9%
Professional Fees	6,300	0	0	10,000	10,000	0	0%
Outside Services	61,173	65,161	27,228	11,236	11,286	50	0%
Repairs and Maintenance	13,953	22,893	30,709	8,600	8,600	0	0%
Other Operating Expense	50,076	43,592	48,183	60,394	57,898	(2,496)	(4%)
Property and Sales Tax	379	379	379	380	380	0	0%
Insurance	0	35	118	300	350	50	17%
<b>Total Expenses</b>	<b><u>5,721,292</u></b>	<b><u>5,824,064</u></b>	<b><u>5,750,688</u></b>	<b><u>6,572,698</u></b>	<b><u>7,148,704</u></b>	<b><u>576,006</u></b>	<b><u>9%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$5,422,629</u></b>	<b><u>\$5,625,363</u></b>	<b><u>\$5,572,751</u></b>	<b><u>\$6,290,598</u></b>	<b><u>\$6,736,604</u></b>	<b><u>\$446,006</u></b>	<b><u>7%</u></b>
Allocated From Departments	434,240	582,088	524,418	648,801	718,496	69,695	11%
<b>Net Cost</b>	<b><u>\$5,856,869</u></b>	<b><u>\$6,207,451</u></b>	<b><u>\$6,097,169</u></b>	<b><u>\$6,939,399</u></b>	<b><u>\$7,455,100</u></b>	<b><u>\$515,701</u></b>	<b><u>7%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**400 - SECURITY SERVICES**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$548	\$916	\$2,667	\$0	\$0	\$0	0%
Miscellaneous	298,116	197,785	149,897	222,100	292,100	(70,000)	(32%)
<b>Total Non-Assessment Revenue</b>	<b>298,664</b>	<b>198,701</b>	<b>151,564</b>	<b>222,100</b>	<b>292,100</b>	<b>(70,000)</b>	<b>(32%)</b>
<b>Expenses:</b>							
Employee Compensation	4,173,018	4,184,206	3,717,526	4,255,392	4,535,185	279,793	7%
Expenses Related to Employee Compensation	904,615	982,651	894,576	1,072,426	1,126,613	54,187	5%
Materials and Supplies	74,314	62,943	34,658	57,200	57,200	0	0%
Cost of Goods Sold	14,106	108	3,604	10,000	10,000	0	0%
Utilities and Telephone	53,143	57,563	59,291	58,435	63,414	4,979	9%
Professional Fees	6,300	0	0	10,000	10,000	0	0%
Outside Services	61,173	65,161	10,366	11,236	11,236	0	0%
Repairs and Maintenance	13,953	22,893	30,709	8,600	8,600	0	0%
Other Operating Expense	47,969	43,114	39,420	48,264	48,264	0	0%
Property and Sales Tax	379	379	379	380	380	0	0%
<b>Total Expenses</b>	<b>5,348,971</b>	<b>5,419,019</b>	<b>4,790,530</b>	<b>5,531,933</b>	<b>5,870,893</b>	<b>338,959</b>	<b>6%</b>
<b>Net Cost (before allocations)</b>	<b>\$5,050,307</b>	<b>\$5,220,318</b>	<b>\$4,638,966</b>	<b>\$5,309,833</b>	<b>\$5,578,793</b>	<b>\$268,959</b>	<b>5%</b>
Allocated From Departments	434,240	582,088	524,418	648,801	718,496	69,695	11%
<b>Net Cost</b>	<b>\$5,484,548</b>	<b>\$5,802,406</b>	<b>\$5,163,384</b>	<b>\$5,958,634</b>	<b>\$6,297,289</b>	<b>\$338,654</b>	<b>6%</b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
210 - COMPLIANCE

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$0	\$9,623	\$0	\$0	\$0	0%
Miscellaneous	0	0	16,750	60,000	120,000	(60,000)	(100%)
<b>Total Non-Assessment Revenue</b>	<b>0</b>	<b>0</b>	<b>26,373</b>	<b>60,000</b>	<b>120,000</b>	<b>(60,000)</b>	<b>(100%)</b>
<b>Expenses:</b>							
Employee Compensation	0	0	428,507	457,391	550,848	93,458	20%
Expenses Related to Employee Compensation	0	0	87,284	119,870	151,239	31,369	26%
Materials and Supplies	0	0	3,008	2,000	0	(2,000)	(100%)
Outside Services	0	0	16,863	0	50	50	0%
Other Operating Expense	0	0	5,734	4,500	4,769	269	6%
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>541,395</b>	<b>583,761</b>	<b>706,907</b>	<b>123,146</b>	<b>21%</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,022</b>	<b>\$523,761</b>	<b>\$586,907</b>	<b>\$63,146</b>	<b>12%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,022</b>	<b>\$523,761</b>	<b>\$586,907</b>	<b>\$63,146</b>	<b>12%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**220 - SOCIAL SERVICES**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$299,957	\$347,405	\$343,730	\$353,945	\$434,955	\$81,010	23%
Expenses Related to Employee Compensation	65,684	53,548	61,733	86,644	110,195	23,551	27%
Materials and Supplies	4,573	3,580	10,154	8,485	20,540	12,055	142%
Other Operating Expense	2,107	477	3,028	7,630	4,865	(2,765)	(36%)
Insurance	0	35	118	300	350	50	17%
<b>Total Expenses</b>	<u><b>372,321</b></u>	<u><b>405,045</b></u>	<u><b>418,763</b></u>	<u><b>457,004</b></u>	<u><b>570,905</b></u>	<u><b>113,901</b></u>	<u><b>25%</b></u>
 <b>Net Cost (before allocations)</b>	 <u><b>\$372,321</b></u>	 <u><b>\$405,045</b></u>	 <u><b>\$418,763</b></u>	 <u><b>\$457,004</b></u>	 <u><b>\$570,905</b></u>	 <u><b>\$113,901</b></u>	 <u><b>25%</b></u>
 <b>Net Cost</b>	 <u><u><b>\$372,321</b></u></u>	 <u><u><b>\$405,045</b></u></u>	 <u><u><b>\$418,763</b></u></u>	 <u><u><b>\$457,004</b></u></u>	 <u><u><b>\$570,905</b></u></u>	 <u><u><b>\$113,901</b></u></u>	 <u><u><b>25%</b></u></u>

## 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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF LANDSCAPE SERVICES

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$0	\$0	\$20	\$0	\$0	\$0	0%
Rentals	65	0	171	0	0	0	0%
Fees and Charges for Services to Residents	19,482	7,045	25,254	47,048	29,135	17,913	38%
Miscellaneous	237	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>19,784</b>	<b>7,045</b>	<b>25,445</b>	<b>47,048</b>	<b>29,135</b>	<b>17,913</b>	<b>38%</b>
<b>Expenses:</b>							
Employee Compensation	6,321,195	6,155,168	6,385,171	6,905,618	7,242,106	336,488	5%
Expenses Related to Employee Compensation	3,184,196	3,096,631	3,338,323	3,714,297	3,895,005	180,708	5%
Materials and Supplies	549,076	588,238	656,726	719,343	591,117	(128,226)	(18%)
Cost of Goods Sold	11	4	60	15	35	20	133%
Utilities and Telephone	28,230	10,950	8,050	9,560	7,240	(2,320)	(24%)
Professional Fees	23,991	7,419	44,672	30,001	45,000	14,999	50%
Outside Services	1,076,399	2,473,680	1,910,631	1,998,214	1,869,944	(128,271)	(6%)
Repairs and Maintenance	3,849	2,051	5,632	5,151	5,100	(51)	(1%)
Other Operating Expense	90,078	68,361	82,053	117,295	107,800	(9,495)	(8%)
Property and Sales Tax	230	912	230	830	230	(600)	(72%)
Insurance	0	0	0	(1)	0	1	100%
Mutual General Operating	(41,119)	0	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	0	0	(7,678)	0	0	0	0%
<b>Total Expenses</b>	<b>11,236,136</b>	<b>12,403,416</b>	<b>12,423,870</b>	<b>13,500,324</b>	<b>13,763,577</b>	<b>263,254</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$11,216,351</b>	<b>\$12,396,370</b>	<b>\$12,398,425</b>	<b>\$13,453,276</b>	<b>\$13,734,443</b>	<b>\$281,167</b>	<b>2%</b>
Allocated To Departments	(947,439)	(892,137)	(694,860)	(751,155)	(534,587)	216,568	29%
Allocated From Departments	1,821,333	1,587,772	1,601,302	1,686,439	1,456,708	(229,731)	(14%)
<b>Net Cost</b>	<b>\$12,090,246</b>	<b>\$13,092,006</b>	<b>\$13,304,867</b>	<b>\$14,388,560</b>	<b>\$14,656,563</b>	<b>\$268,004</b>	<b>2%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
500 - LANDSCAPE ADMIN

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$740,912	\$799,603	\$851,126	\$859,102	\$986,127	\$127,025	15%
Expenses Related to Employee Compensation	182,162	197,253	208,947	254,079	272,962	18,884	7%
Materials and Supplies	6,028	22,298	8,734	16,500	10,900	(5,600)	(34%)
Professional Fees	12,526	7,400	4,800	25,001	5,000	(20,001)	(80%)
Outside Services	15,367	9,660	23,723	16,501	17,000	499	3%
Repairs and Maintenance	0	0	0	1	0	(1)	(100%)
Other Operating Expense	7,194	3,027	12,811	18,910	15,700	(3,210)	(17%)
Property and Sales Tax	230	230	230	230	230	0	0%
Insurance	0	0	0	(1)	0	1	100%
Mutual General Operating	(2,418)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>962,001</b>	<b>1,039,470</b>	<b>1,110,371</b>	<b>1,190,322</b>	<b>1,307,919</b>	<b>117,596</b>	<b>10%</b>
<b>Net Cost (before allocations)</b>	<b>\$962,001</b>	<b>\$1,039,470</b>	<b>\$1,110,371</b>	<b>\$1,190,322</b>	<b>\$1,307,919</b>	<b>\$117,596</b>	<b>10%</b>
Allocated To Departments	(947,439)	(892,137)	(694,860)	(751,155)	(534,587)	216,568	29%
Allocated From Departments	352,142	217,301	266,130	288,911	288,427	(483)	0%
<b>Net Cost</b>	<b>\$366,705</b>	<b>\$364,635</b>	<b>\$681,641</b>	<b>\$728,078</b>	<b>\$1,061,759</b>	<b>\$333,681</b>	<b>46%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**510 - IMPROVEMENT/RESTORATION**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$0	\$0	\$184,244	\$222,956	\$212,734	(\$10,221)	(5%)
Expenses Related to Employee Compensation	0	0	103,137	128,070	132,003	3,933	3%
Materials and Supplies	0	0	2,810	9,600	5,100	(4,500)	(47%)
Outside Services	0	0	0	367,300	2,500	(364,800)	(99%)
Other Operating Expense	0	19	2,449	3,050	3,150	100	3%
<b>Total Expenses</b>	<b>0</b>	<b>19</b>	<b>292,640</b>	<b>730,976</b>	<b>355,488</b>	<b>(375,488)</b>	<b>(51%)</b>
<b>Net Cost (before allocations)</b>	<b>\$0</b>	<b>\$19</b>	<b>\$292,640</b>	<b>\$730,976</b>	<b>\$355,488</b>	<b>(\$375,488)</b>	<b>(51%)</b>
Allocated From Departments	0	0	86,232	86,451	0	(86,451)	(100%)
<b>Net Cost</b>	<b>\$0</b>	<b>\$19</b>	<b>\$378,872</b>	<b>\$817,427</b>	<b>\$355,488</b>	<b>(\$461,939)</b>	<b>(57%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**511 - NURSERY/COMPOSTING**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$93	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	185,861	185,470	247,240	243,875	236,357	(7,519)	(3%)
Expenses Related to Employee Compensation	86,566	86,335	117,217	122,454	127,497	5,043	4%
Materials and Supplies	15,287	14,696	33,993	27,550	15,800	(11,750)	(43%)
Utilities and Telephone	0	0	0	2,500	0	(2,500)	(100%)
Outside Services	3,228	4,314	12,359	12,450	13,250	800	6%
Other Operating Expense	2,458	2,248	2,526	3,835	3,635	(200)	(5%)
Mutual General Operating	(4,482)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>288,917</b>	<b>293,062</b>	<b>413,335</b>	<b>412,664</b>	<b>396,538</b>	<b>(16,126)</b>	<b>(4%)</b>
<b>Net Cost (before allocations)</b>	<b>\$288,825</b>	<b>\$293,062</b>	<b>\$413,335</b>	<b>\$412,664</b>	<b>\$396,538</b>	<b>(\$16,126)</b>	<b>(4%)</b>
Allocated From Departments	28,054	25,756	86,239	103,434	81,193	(22,240)	(22%)
<b>Net Cost</b>	<b>\$316,879</b>	<b>\$318,818</b>	<b>\$499,574</b>	<b>\$516,098</b>	<b>\$477,732</b>	<b>(\$38,366)</b>	<b>(7%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**512 - COMPOSTING**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Employee Compensation	\$55,089	\$71,894	\$748	\$0	\$0	\$0	0%
Expenses Related to Employee Compensation	24,369	27,878	0	0	0	0	0%
Materials and Supplies	0	1,314	(163)	0	0	0	0%
Utilities and Telephone	22,933	4,067	0	0	0	0	0%
Outside Services	4,943	4,531	161	0	0	0	0%
Other Operating Expense	1,145	554	0	0	0	0	0%
Mutual General Operating	(413)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>108,065</b>	<b>110,238</b>	<b>748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
 <b>Net Cost (before allocations)</b>	 <b>108,065</b>	 <b>110,238</b>	 <b>748</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0%</b>
 Allocated From Departments	 76,213	 53,241	 0	 0	 0	 0	 0%
<b>Net Cost</b>	<b>184,279</b>	<b>163,479</b>	<b>748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
520 - GRF GROUNDS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Rentals	\$65	\$0	\$171	\$0	\$0	\$0	0%
Miscellaneous	12	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<u>77</u>	<u>0</u>	<u>171</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Expenses:</b>							
Employee Compensation	259,393	282,278	279,261	305,574	325,811	20,238	7%
Expenses Related to Employee Compensation	158,047	169,702	175,189	197,459	209,110	11,651	6%
Materials and Supplies	2,440	2,673	18,283	13,100	7,650	(5,453)	(42%)
Professional Fees	5,732	0	39,872	5,000	40,000	35,000	700%
Outside Services	19,020	23,730	9,313	70,000	2,000	(68,000)	(97%)
Other Operating Expense	3,569	4,142	3,501	4,500	4,500	0	0%
Property and Sales Tax	0	82	0	0	0	0	0%
<b>Total Expenses</b>	<u>448,201</u>	<u>482,608</u>	<u>525,420</u>	<u>595,633</u>	<u>589,071</u>	<u>(6,562)</u>	<u>(1%)</u>
<b>Net Cost (before allocations)</b>	<u>\$448,124</u>	<u>\$482,608</u>	<u>\$525,249</u>	<u>\$595,633</u>	<u>\$589,071</u>	<u>(\$6,562)</u>	<u>(1%)</u>
Allocated From Departments	0	49,211	24,547	28,282	38,893	10,611	38%
<b>Net Cost</b>	<u>\$448,124</u>	<u>\$531,819</u>	<u>\$549,796</u>	<u>\$623,915</u>	<u>\$627,964</u>	<u>\$4,049</u>	<u>1%</u>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**530 - GROUNDS MAINTENANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$2,824	\$0	\$2,036	\$14,735	\$14,659	\$76	1%
Miscellaneous	74	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>2,898</u></b>	<b><u>0</u></b>	<b><u>2,036</u></b>	<b><u>14,735</u></b>	<b><u>14,659</u></b>	<b><u>76</u></b>	<b><u>1%</u></b>
<b>Expenses:</b>							
Employee Compensation	2,833,087	2,745,952	2,791,899	3,164,826	3,279,230	114,405	4%
Expenses Related to Employee Compensation	1,728,473	1,681,301	1,767,678	2,037,554	2,104,262	66,708	3%
Materials and Supplies	126,607	105,159	80,029	137,500	92,067	(45,433)	(33%)
Professional Fees	5,732	19	0	0	0	0	0%
Outside Services	954,921	1,586,680	1,055,100	499,863	799,229	299,365	60%
Repairs and Maintenance	0	110	315	800	500	(300)	(38%)
Other Operating Expense	45,516	36,962	37,283	53,150	49,050	(4,100)	(8%)
Mutual General Operating	(26,239)	0	0	0	0	0	0%
(Gain)/Loss on Sale or Trade Investments	0	0	(7,678)	0	0	0	0%
<b>Total Expenses</b>	<b><u>5,668,096</u></b>	<b><u>6,156,182</u></b>	<b><u>5,724,627</u></b>	<b><u>5,893,693</u></b>	<b><u>6,324,338</u></b>	<b><u>430,645</u></b>	<b><u>7%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$5,665,198</u></b>	<b><u>\$6,156,182</u></b>	<b><u>\$5,722,591</u></b>	<b><u>\$5,878,958</u></b>	<b><u>\$6,309,679</u></b>	<b><u>\$430,721</u></b>	<b><u>7%</u></b>
Allocated From Departments	812,473	726,432	612,412	602,431	616,396	13,964	2%
<b>Net Cost</b>	<b><u>\$6,477,670</u></b>	<b><u>\$6,882,614</u></b>	<b><u>\$6,335,003</u></b>	<b><u>\$6,481,390</u></b>	<b><u>\$6,926,075</u></b>	<b><u>\$444,685</u></b>	<b><u>7%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**540 - IRRIGATION**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$0	\$0	\$20	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	11,572	2,641	5,799	19,328	14,476	4,852	25%
Miscellaneous	6	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>11,578</b>	<b>2,641</b>	<b>5,819</b>	<b>19,328</b>	<b>14,476</b>	<b>4,852</b>	<b>25%</b>
<b>Expenses:</b>							
Employee Compensation	939,631	1,028,051	928,216	1,020,893	1,030,882	9,989	1%
Expenses Related to Employee Compensation	417,007	453,209	452,267	472,300	494,132	21,833	5%
Materials and Supplies	223,264	261,037	271,137	287,543	278,100	(9,443)	(3%)
Cost of Goods Sold	11	4	3	15	15	0	0%
Utilities and Telephone	5,297	6,884	8,050	7,060	7,240	180	3%
Outside Services	71,013	(29,977)	22,523	17,000	23,000	6,000	35%
Repairs and Maintenance	3,849	1,941	4,506	4,000	4,500	500	13%
Other Operating Expense	10,279	10,297	9,590	13,950	13,650	(300)	(2%)
Mutual General Operating	(4,406)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,665,945</b>	<b>1,731,446</b>	<b>1,696,292</b>	<b>1,822,760</b>	<b>1,851,519</b>	<b>28,759</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,654,367</b>	<b>\$1,728,805</b>	<b>\$1,690,473</b>	<b>\$1,803,432</b>	<b>\$1,837,043</b>	<b>\$33,611</b>	<b>2%</b>
Allocated From Departments	310,263	288,700	248,118	267,578	240,234	(27,344)	(10%)
<b>Net Cost</b>	<b>\$1,964,631</b>	<b>\$2,017,505</b>	<b>\$1,938,591</b>	<b>\$2,071,011</b>	<b>\$2,077,278</b>	<b>\$6,267</b>	<b>0%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**550 - SMALL EQUIPMENT REPAIR**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$35	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	192,451	204,307	197,306	208,459	215,072	6,613	3%
Expenses Related to Employee Compensation	94,786	97,716	102,913	106,716	112,229	5,513	5%
Materials and Supplies	93,983	89,733	138,461	108,600	70,500	(38,100)	(35%)
Outside Services	916	980	5,627	3,310	3,910	600	18%
Repairs and Maintenance	0	0	810	100	100	0	0%
Other Operating Expense	2,894	2,645	2,723	3,400	3,155	(245)	(7%)
Property and Sales Tax	0	600	0	600	0	(600)	(100%)
Mutual General Operating	(1,683)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>383,346</b>	<b>395,981</b>	<b>447,840</b>	<b>431,185</b>	<b>404,966</b>	<b>(26,219)</b>	<b>(6%)</b>
<b>Net Cost (before allocations)</b>	<b>\$383,311</b>	<b>\$395,981</b>	<b>\$447,840</b>	<b>\$431,185</b>	<b>\$404,966</b>	<b>(\$26,219)</b>	<b>(6%)</b>
Allocated From Departments	39,753	32,959	37,391	40,063	26,587	(13,476)	(34%)
<b>Net Cost</b>	<b>\$423,065</b>	<b>\$428,940</b>	<b>\$485,231</b>	<b>\$471,248</b>	<b>\$431,553</b>	<b>(\$39,695)</b>	<b>(8%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
560 - PEST CONTROL

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$294,758	\$304,849	\$382,609	\$357,028	\$423,838	\$66,809	19%
Expenses Related to Employee Compensation	123,908	133,771	177,588	166,689	203,369	36,680	22%
Materials and Supplies	66,815	82,941	97,838	108,400	103,000	(5,400)	(5%)
Outside Services	1,800	0	0	1,000	0	(1,000)	(100%)
Other Operating Expense	6,044	4,473	5,601	9,850	8,610	(1,240)	(13%)
Mutual General Operating	(1,478)	0	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>491,847</u></b>	<b><u>526,034</u></b>	<b><u>663,636</u></b>	<b><u>642,967</u></b>	<b><u>738,817</u></b>	<b><u>95,850</u></b>	<b><u>15%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$491,847</u></b>	 <b><u>\$526,034</u></b>	 <b><u>\$663,636</u></b>	 <b><u>\$642,967</u></b>	 <b><u>\$738,817</u></b>	 <b><u>\$95,850</u></b>	 <b><u>15%</u></b>
 Allocated From Departments	 55,086	 52,624	 54,992	 59,469	 45,040	 (14,429)	 (24%)
<b>Net Cost</b>	<b><u>\$546,934</u></b>	<b><u>\$578,658</u></b>	<b><u>\$718,628</u></b>	<b><u>\$702,436</u></b>	<b><u>\$783,856</u></b>	<b><u>\$81,421</u></b>	<b><u>12%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**570 - TREE MAINTENANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$5,086	\$4,404	\$17,419	\$12,985	\$0	\$12,985	100%
Miscellaneous	19	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>5,105</u></b>	<b><u>4,404</u></b>	<b><u>17,419</u></b>	<b><u>12,985</u></b>	<b><u>0</u></b>	<b><u>12,985</u></b>	<b><u>100%</u></b>
<b>Expenses:</b>							
Employee Compensation	820,013	532,764	522,522	522,905	532,056	9,150	2%
Expenses Related to Employee Compensation	368,878	249,467	233,387	228,978	239,441	10,463	5%
Materials and Supplies	14,652	8,387	5,601	10,550	8,000	(1,550)	(24%)
Cost of Goods Sold	0	0	56	0	20	20	0%
Outside Services	5,193	873,763	781,825	1,010,790	1,009,055	(1,735)	0%
Repairs and Maintenance	0	0	0	250	0	(250)	(100%)
Other Operating Expense	10,981	3,993	5,569	6,650	6,350	(300)	(5%)
<b>Total Expenses</b>	<b><u>1,219,716</u></b>	<b><u>1,668,374</u></b>	<b><u>1,548,961</u></b>	<b><u>1,780,124</u></b>	<b><u>1,794,922</u></b>	<b><u>14,798</u></b>	<b><u>1%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,214,611</u></b>	<b><u>\$1,663,970</u></b>	<b><u>\$1,531,543</u></b>	<b><u>\$1,767,139</u></b>	<b><u>\$1,794,922</u></b>	<b><u>\$27,783</u></b>	<b><u>2%</u></b>
Allocated From Departments	147,348	141,549	185,240	209,820	119,937	(89,883)	(43%)
<b>Net Cost</b>	<b><u>\$1,361,960</u></b>	<b><u>\$1,805,519</u></b>	<b><u>\$1,716,783</u></b>	<b><u>\$1,976,959</u></b>	<b><u>\$1,914,859</u></b>	<b><u>(\$62,100)</u></b>	<b><u>(3%)</u></b>

## DEPARTMENT OF RECREATION SERVICES

Interim Department Head: Alison Giglio



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, services, programs 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 and clubhouse
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) and maintenance
	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
Radio room	Facility rentals
Catering services	Volunteer program

## **DEPARTMENT OF RECREATION SERVICES**

**Interim Department Head: Alison Giglio**

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In addition, the Recreation Department supports 250 Village clubs and coordinates more than 200 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.



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF RECREATION SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,351,798	\$1,241,594	\$1,656,161	\$1,602,000	\$1,744,500	(\$142,500)	(9%)
Golf Operations	231,543	273,504	318,827	356,190	379,300	(23,110)	(6%)
Merchandise Sales	248,212	150,749	320,689	290,926	365,826	(75,000)	(26%)
Clubhouse Rentals and Event Fees	719,158	122,684	113,331	640,006	653,971	(13,965)	(2%)
Rentals	98,894	111,448	111,108	111,400	129,400	(18,000)	(16%)
Miscellaneous	422,462	161,838	199,539	401,799	469,004	(67,205)	(17%)
<b>Total Non-Assessment Revenue</b>	<b><u>3,072,065</u></b>	<b><u>2,061,817</u></b>	<b><u>2,719,654</u></b>	<b><u>3,402,321</u></b>	<b><u>3,742,101</u></b>	<b><u>(339,780)</u></b>	<b><u>(10%)</u></b>
<b>Expenses:</b>							
Employee Compensation	3,806,864	3,158,500	3,390,901	4,024,334	4,129,632	105,298	3%
Expenses Related to Employee Compensation	1,197,472	1,124,782	1,188,510	1,377,893	1,458,266	80,374	6%
Materials and Supplies	540,407	554,053	515,588	596,217	613,205	16,988	3%
Cost of Goods Sold	169,103	104,632	216,278	167,800	224,300	56,500	34%
Community Events	563,596	125,189	45,229	456,081	404,910	(51,171)	(11%)
Utilities and Telephone	1,394,820	1,177,893	1,451,329	1,448,975	1,619,909	170,934	12%
Equipment Rental	72,370	62,093	70,200	73,369	112,354	38,985	53%
Outside Services	633,233	467,898	843,712	830,645	797,013	(33,632)	(4%)
Repairs and Maintenance	62,680	41,327	46,851	93,030	70,603	(22,427)	(24%)
Other Operating Expense	86,909	53,702	61,696	102,260	111,282	9,022	9%
Property and Sales Tax	20,202	13,348	25,767	19,674	28,415	8,741	44%
Uncollectible Accounts	710	0	1,665	0	0	0	0%
<b>Total Expenses</b>	<b><u>8,548,365</u></b>	<b><u>6,883,418</u></b>	<b><u>7,857,726</u></b>	<b><u>9,190,278</u></b>	<b><u>9,569,889</u></b>	<b><u>379,612</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$5,476,300</u></b>	<b><u>\$4,821,601</u></b>	<b><u>\$5,138,072</u></b>	<b><u>\$5,787,957</u></b>	<b><u>\$5,827,788</u></b>	<b><u>\$39,832</u></b>	<b><u>1%</u></b>
Allocated To Departments	(476,038)	(464,906)	(504,020)	(625,183)	(536,255)	88,927	14%
Allocated From Departments	1,311,016	1,113,250	1,195,659	1,446,892	1,436,548	(10,345)	(1%)
<b>Net Cost</b>	<b><u>\$6,311,278</u></b>	<b><u>\$5,469,944</u></b>	<b><u>\$5,829,711</u></b>	<b><u>\$6,609,666</u></b>	<b><u>\$6,728,081</u></b>	<b><u>\$118,415</u></b>	<b><u>2%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
600 - RECREATION ADMIN

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$6,169	\$3,274	\$842	\$0	\$1,000	(\$1,000)	0%
Miscellaneous	8,657	6,581	2,467	51,000	46,000	5,000	10%
<b>Total Non-Assessment Revenue</b>	<b><u>14,826</u></b>	<b><u>9,855</u></b>	<b><u>3,308</u></b>	<b><u>51,000</u></b>	<b><u>47,000</u></b>	<b><u>4,000</u></b>	<b><u>8%</u></b>
<b>Expenses:</b>							
Employee Compensation	374,222	371,673	463,548	639,154	431,553	(207,601)	(32%)
Expenses Related to Employee Compensation	132,005	119,899	139,391	125,449	103,380	(22,069)	(18%)
Materials and Supplies	1,949	11,700	1,767	1,700	20,200	18,500	1068%
Community Events	41,361	10,571	18,572	23,850	20,000	(3,850)	(16%)
Utilities and Telephone	662	681	694	849	912	63	7%
Outside Services	12,170	3,652	19,685	19,000	14,074	(4,926)	(26%)
Other Operating Expense	35,551	20,622	13,835	39,400	45,100	5,700	14%
Property and Sales Tax	86	86	86	86	86	0	0%
<b>Total Expenses</b>	<b><u>598,006</u></b>	<b><u>538,883</u></b>	<b><u>657,579</u></b>	<b><u>849,488</u></b>	<b><u>635,305</u></b>	<b><u>(214,183)</u></b>	<b><u>(25%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$583,180</u></b>	<b><u>\$529,028</u></b>	<b><u>\$654,270</u></b>	<b><u>\$798,488</u></b>	<b><u>\$588,305</u></b>	<b><u>(\$210,183)</u></b>	<b><u>(26%)</u></b>
Allocated To Departments	(440,419)	(434,464)	(466,359)	(592,763)	(497,975)	94,788	16%
Allocated From Departments	234,101	253,211	234,521	274,654	311,259	36,605	13%
<b>Net Cost</b>	<b><u>\$376,862</u></b>	<b><u>\$347,776</u></b>	<b><u>\$422,432</u></b>	<b><u>\$480,379</u></b>	<b><u>\$401,588</u></b>	<b><u>(\$78,790)</u></b>	<b><u>(16%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
521 - GARDEN CENTERS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$44,894	\$57,448	\$57,108	\$57,400	\$75,400	(\$18,000)	(31%)
Miscellaneous	689	3	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>45,583</u></b>	<b><u>57,451</u></b>	<b><u>57,108</u></b>	<b><u>57,400</u></b>	<b><u>75,400</u></b>	<b><u>(18,000)</u></b>	<b><u>(31%)</u></b>
<b>Expenses:</b>							
Employee Compensation	54,405	64,790	49,979	93,637	96,685	3,049	3%
Expenses Related to Employee Compensation	25,229	27,586	29,809	43,100	45,878	2,778	6%
Materials and Supplies	4,658	9,729	10,317	8,500	11,500	3,000	35%
Utilities and Telephone	50,617	67,550	78,007	63,553	66,734	3,181	5%
Outside Services	1,590	8,366	9,295	10,000	9,077	(923)	(9%)
Other Operating Expense	667	530	531	1,000	1,000	0	0%
Property and Sales Tax	205	205	233	261	275	14	5%
<b>Total Expenses</b>	<b><u>137,371</u></b>	<b><u>178,756</u></b>	<b><u>178,172</u></b>	<b><u>220,050</u></b>	<b><u>231,149</u></b>	<b><u>11,099</u></b>	<b><u>5%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$91,788</u></b>	<b><u>\$121,305</u></b>	<b><u>\$121,064</u></b>	<b><u>\$162,650</u></b>	<b><u>\$155,749</u></b>	<b><u>(\$6,901)</u></b>	<b><u>(4%)</u></b>
Allocated From Departments	39,044	5,247	8,091	8,916	8,765	(151)	(2%)
<b>Net Cost</b>	<b><u>\$130,833</u></b>	<b><u>\$126,552</u></b>	<b><u>\$129,155</u></b>	<b><u>\$171,566</u></b>	<b><u>\$164,515</u></b>	<b><u>(\$7,052)</u></b>	<b><u>(4%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**580 - GOLF MAINTENANCE - 27 HOLE**

	<u>2018 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increases/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$1,253,538	\$1,155,951	\$1,630,560	\$1,505,000	\$1,645,000	(\$140,000)	(9%)
Golf Operations	40,035	37,052	42,810	44,000	45,000	(1,000)	(2%)
Miscellaneous	43	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>1,293,616</u></b>	<b><u>1,193,003</u></b>	<b><u>1,673,370</u></b>	<b><u>1,549,000</u></b>	<b><u>1,690,000</u></b>	<b><u>(141,000)</u></b>	<b><u>(9%)</u></b>
<b>Expenses:</b>							
Employee Compensation	928,658	977,390	841,850	879,218	903,834	24,615	3%
Expenses Related to Employee Compensation	430,782	471,618	440,701	463,975	496,747	22,772	5%
Materials and Supplies	189,008	196,727	200,317	212,300	235,350	23,050	11%
Cost of Goods Sold	0	0	426	0	0	0	0%
Utilities and Telephone	352,157	377,710	436,324	408,394	419,538	11,144	3%
Outside Services	61,143	97,319	207,604	186,200	181,350	(4,850)	(3%)
Other Operating Expense	14,079	11,505	10,948	15,899	15,525	(374)	(2%)
<b>Total Expenses</b>	<b><u>1,975,826</u></b>	<b><u>2,132,268</u></b>	<b><u>2,138,170</u></b>	<b><u>2,165,986</u></b>	<b><u>2,242,344</u></b>	<b><u>76,357</u></b>	<b><u>4%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$682,210</u></b>	<b><u>\$939,266</u></b>	<b><u>\$464,801</u></b>	<b><u>\$616,986</u></b>	<b><u>\$552,344</u></b>	<b><u>(\$64,643)</u></b>	<b><u>(10%)</u></b>
Allocated From Departments	34,214	29,142	40,161	42,869	45,885	3,016	7%
<b>Net Cost</b>	<b><u>\$716,424</u></b>	<b><u>\$968,408</u></b>	<b><u>\$504,962</u></b>	<b><u>\$659,855</u></b>	<b><u>\$598,229</u></b>	<b><u>(\$61,627)</u></b>	<b><u>(9%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**581 - GOLF MAINTENANCE - 9 HOLE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Green Fees	\$98,260	\$85,643	\$25,601	\$97,000	\$99,500	(\$2,500)	(3%)
<b>Total Non-Assessment Revenue</b>	<b><u>98,260</u></b>	<b><u>85,643</u></b>	<b><u>25,601</u></b>	<b><u>97,000</u></b>	<b><u>99,500</u></b>	<b><u>(2,500)</u></b>	<b><u>(3%)</u></b>
<b>Expenses:</b>							
Employee Compensation	97,877	90,331	79,162	92,062	93,872	1,810	2%
Expenses Related to Employee Compensation	47,925	46,849	45,246	51,516	53,957	2,441	5%
Materials and Supplies	26,991	35,853	0	30,110	3,600	(26,510)	(88%)
Utilities and Telephone	44,836	42,093	61,244	51,683	56,622	4,939	10%
Outside Services	4,285	0	0	2,000	2,000	0	0%
Other Operating Expense	295	0	351	0	400	400	0%
<b>Total Expenses</b>	<b><u>222,209</u></b>	<b><u>215,126</u></b>	<b><u>186,003</u></b>	<b><u>227,371</u></b>	<b><u>210,451</u></b>	<b><u>(16,920)</u></b>	<b><u>(7%)</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$123,949</u></b>	 <b><u>\$129,483</u></b>	 <b><u>\$160,402</u></b>	 <b><u>\$130,371</u></b>	 <b><u>\$110,951</u></b>	 <b><u>(\$19,420)</u></b>	 <b><u>(15%)</u></b>
 Allocated From Departments	 2,750	 996	 0	 0	 0	 0	 0%
<b>Net Cost</b>	<b><u>\$126,699</u></b>	<b><u>\$130,479</u></b>	<b><u>\$160,402</u></b>	<b><u>\$130,371</u></b>	<b><u>\$110,951</u></b>	<b><u>(\$19,420)</u></b>	<b><u>(15%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
602 - BAR SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$64,989	\$10,672	\$24,574	\$65,000	\$55,000	\$10,000	15%
Miscellaneous	1,548	100	428	1,200	800	400	33%
<b>Total Non-Assessment Revenue</b>	<b><u>66,537</u></b>	<b><u>10,772</u></b>	<b><u>25,002</u></b>	<b><u>66,200</u></b>	<b><u>55,800</u></b>	<b><u>10,400</u></b>	<b><u>16%</u></b>
<b>Expenses:</b>							
Employee Compensation	20,362	7,751	9,688	22,976	24,799	1,823	8%
Expenses Related to Employee Compensation	5,342	2,794	3,350	4,621	5,021	400	9%
Materials and Supplies	60	0	0	350	350	0	0%
Cost of Goods Sold	25,859	5,173	11,466	25,800	21,800	(4,000)	(16%)
Community Events	0	0	0	500	500	0	0%
Outside Services	21	21	10	100	100	0	0%
Other Operating Expense	2,425	455	0	3,150	3,180	30	1%
Property and Sales Tax	4,820	848	1,830	3,800	3,600	(200)	(5%)
<b>Total Expenses</b>	<b><u>58,889</u></b>	<b><u>17,042</u></b>	<b><u>26,343</u></b>	<b><u>61,298</u></b>	<b><u>59,350</u></b>	<b><u>(1,947)</u></b>	<b><u>(3%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>(\$7,648)</u></b>	<b><u>\$6,270</u></b>	<b><u>\$1,341</u></b>	<b><u>(\$4,902)</u></b>	<b><u>\$3,550</u></b>	<b><u>\$8,453</u></b>	<b><u>172%</u></b>
Allocated From Departments	7,693	7,589	8,328	10,585	8,892	(1,693)	(16%)
<b>Net Cost</b>	<b><u>\$45</u></b>	<b><u>\$13,859</u></b>	<b><u>\$9,669</u></b>	<b><u>\$5,683</u></b>	<b><u>\$12,443</u></b>	<b><u>\$6,760</u></b>	<b><u>119%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
603 - LIBRARY

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Materials and Supplies	\$9,523	\$7,658	\$8,201	\$10,000	\$10,000	\$0	0%
Utilities and Telephone	15,173	14,825	16,998	16,251	20,048	3,797	23%
<b>Total Expenses</b>	<u>24,696</u>	<u>22,483</u>	<u>25,199</u>	<u>26,251</u>	<u>30,048</u>	<u>3,797</u>	<u>14%</u>
 <b>Net Cost (before allocations)</b>	<u>\$24,696</u>	<u>\$22,483</u>	<u>\$25,199</u>	<u>\$26,251</u>	<u>\$30,048</u>	<u>\$3,797</u>	<u>14%</u>
  <b>Net Cost</b>	<u><u>\$24,696</u></u>	<u><u>\$22,483</u></u>	<u><u>\$25,199</u></u>	<u><u>\$26,251</u></u>	<u><u>\$30,048</u></u>	<u><u>\$3,797</u></u>	<u><u>14%</u></u>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**610 - COMMUNITY CENTER REC ROOMS**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$3,755	\$769	\$50	\$0	\$0	\$0	0%
Miscellaneous	(18)	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<u><b>3,737</b></u>	<u><b>769</b></u>	<u><b>50</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0%</b></u>
<b>Expenses:</b>							
Expenses Related to Employee Compensation	142	0	0	0	0	0	0%
Materials and Supplies	16,130	1,660	0	0	0	0	0%
Outside Services	184	11	18	0	0	0	0%
<b>Total Expenses</b>	<u><b>16,456</b></u>	<u><b>1,671</b></u>	<u><b>18</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0%</b></u>
<b>Net Cost (before allocations)</b>	<u><b>\$12,720</b></u>	<u><b>\$902</b></u>	<u><b>(\$32)</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>0%</b></u>
Allocated From Departments	12,716	12,136	0	0	0	0	0%
<b>Net Cost</b>	<u><b>\$25,436</b></u>	<u><b>\$13,037</b></u>	<u><b>(\$32)</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>0%</b></u>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**611 - CLUBHOUSE 1**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$117,601	\$18,557	\$16,830	\$105,968	\$52,024	\$53,944	51%
Miscellaneous	7,074	865	352	4,502	4,300	202	4%
<b>Total Non-Assessment Revenue</b>	<b><u>124,675</u></b>	<b><u>19,422</u></b>	<b><u>17,182</u></b>	<b><u>110,470</u></b>	<b><u>56,324</u></b>	<b><u>54,146</u></b>	<b><u>49%</u></b>
<b>Expenses:</b>							
Employee Compensation	180,902	66,342	69,836	127,604	141,326	13,722	11%
Expenses Related to Employee Compensation	43,729	22,378	23,435	49,222	53,024	3,802	8%
Materials and Supplies	32,248	6,465	10,120	23,970	17,500	(6,470)	(27%)
Community Events	70,275	11,943	1,468	60,489	10,050	(50,439)	(83%)
Utilities and Telephone	124,862	81,687	114,732	127,405	137,031	9,626	8%
Outside Services	11,963	5,711	7,999	12,400	7,274	(5,126)	(41%)
Repairs and Maintenance	5,000	2,106	3,788	5,217	4,917	(300)	(6%)
Other Operating Expense	2,390	1,366	3,054	3,890	3,820	(70)	(2%)
Property and Sales Tax	74	74	74	74	74	0	(1%)
<b>Total Expenses</b>	<b><u>471,443</u></b>	<b><u>198,072</u></b>	<b><u>234,506</u></b>	<b><u>410,272</u></b>	<b><u>375,016</u></b>	<b><u>(35,256)</u></b>	<b><u>(9%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$346,768</u></b>	<b><u>\$178,650</u></b>	<b><u>\$217,324</u></b>	<b><u>\$299,802</u></b>	<b><u>\$318,692</u></b>	<b><u>\$18,890</u></b>	<b><u>6%</u></b>
Allocated From Departments	138,746	112,367	126,739	146,932	134,191	(12,741)	(9%)
<b>Net Cost</b>	<b><u>\$485,515</u></b>	<b><u>\$291,017</u></b>	<b><u>\$344,063</u></b>	<b><u>\$446,734</u></b>	<b><u>\$452,883</u></b>	<b><u>\$6,148</u></b>	<b><u>1%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
612 - CLUBHOUSE 2

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$56,618	\$8,946	\$7,459	\$48,548	\$46,261	\$2,287	5%
Miscellaneous	15,550	2,931	7,192	14,329	14,550	(221)	(2%)
<b>Total Non-Assessment Revenue</b>	<b><u>72,168</u></b>	<b><u>11,877</u></b>	<b><u>14,651</u></b>	<b><u>62,877</u></b>	<b><u>60,811</u></b>	<b><u>2,066</u></b>	<b><u>3%</u></b>
<b>Expenses:</b>							
Employee Compensation	148,915	66,382	94,194	129,927	181,849	51,922	40%
Expenses Related to Employee Compensation	36,608	21,107	29,208	46,825	55,523	8,698	19%
Materials and Supplies	7,138	13,557	4,352	11,656	122	(11,534)	(99%)
Community Events	54,004	18,988	8,365	47,518	36,400	(11,118)	(23%)
Utilities and Telephone	103,795	89,105	101,165	115,337	131,927	16,590	14%
Outside Services	5,470	2,284	2,837	7,572	3,336	(4,236)	(56%)
Repairs and Maintenance	874	236	122	2,200	900	(1,300)	(59%)
Other Operating Expense	3,629	1,048	3,015	4,982	5,118	136	3%
Property and Sales Tax	73	73	73	73	73	0	0%
<b>Total Expenses</b>	<b><u>360,507</u></b>	<b><u>212,780</u></b>	<b><u>243,330</u></b>	<b><u>366,091</u></b>	<b><u>415,248</u></b>	<b><u>49,157</u></b>	<b><u>13%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$288,339</u></b>	<b><u>\$200,903</u></b>	<b><u>\$228,679</u></b>	<b><u>\$303,214</u></b>	<b><u>\$354,437</u></b>	<b><u>\$51,223</u></b>	<b><u>17%</u></b>
Allocated From Departments	148,363	121,853	137,149	160,164	145,306	(14,857)	(9%)
<b>Net Cost</b>	<b><u>\$436,702</u></b>	<b><u>\$322,757</u></b>	<b><u>\$365,828</u></b>	<b><u>\$463,378</u></b>	<b><u>\$499,744</u></b>	<b><u>\$36,366</u></b>	<b><u>8%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**613 - PERFORMING ARTS CENTER**

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$314,251	\$61,702	\$35,521	\$284,500	\$324,500	(\$40,000)	(14%)
Miscellaneous	39,951	5,254	9,345	35,450	38,350	(2,900)	(8%)
<b>Total Non-Assessment Revenue</b>	<b>354,202</b>	<b>66,956</b>	<b>44,866</b>	<b>319,950</b>	<b>362,850</b>	<b>(42,900)</b>	<b>(13%)</b>
<b>Expenses:</b>							
Employee Compensation	390,764	156,329	203,062	323,544	340,068	16,524	5%
Expenses Related to Employee Compensation	87,854	44,636	43,602	97,111	104,583	7,472	8%
Materials and Supplies	23,300	4,067	8,647	23,600	24,000	400	2%
Community Events	277,154	64,980	2,602	200,000	200,000	0	0%
Utilities and Telephone	89,954	62,671	71,429	94,861	107,986	13,125	14%
Equipment Rental	234	137	0	0	0	0	0%
Outside Services	19,715	11,546	9,072	17,025	8,657	(8,368)	(49%)
Repairs and Maintenance	6,185	2,118	2,250	7,100	6,700	(400)	(6%)
Other Operating Expense	2,849	2,242	2,726	3,464	3,785	321	9%
Property and Sales Tax	49	49	49	49	49	0	0%
<b>Total Expenses</b>	<b>898,059</b>	<b>348,774</b>	<b>343,439</b>	<b>766,754</b>	<b>795,828</b>	<b>29,075</b>	<b>4%</b>
<b>Net Cost (before allocations)</b>	<b>\$543,857</b>	<b>\$281,818</b>	<b>\$298,573</b>	<b>\$446,804</b>	<b>\$432,978</b>	<b>(\$13,825)</b>	<b>(3%)</b>
Allocated From Departments	117,591	91,498	104,504	118,288	111,124	(7,164)	(6%)
<b>Net Cost</b>	<b>\$661,448</b>	<b>\$373,315</b>	<b>\$403,077</b>	<b>\$565,092</b>	<b>\$544,102</b>	<b>(\$20,989)</b>	<b>(4%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
614 - CLUBHOUSE 4

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$1,780	\$489	\$2,040	\$1,900	\$2,040	(\$140)	(7%)
Miscellaneous	6,078	3,699	5,100	7,875	11,625	(3,750)	(48%)
<b>Total Non-Assessment Revenue</b>	<b>7,858</b>	<b>4,188</b>	<b>7,140</b>	<b>9,775</b>	<b>13,665</b>	<b>(3,890)</b>	<b>(40%)</b>
<b>Expenses:</b>							
Employee Compensation	168,582	140,734	178,674	150,179	179,781	29,603	20%
Expenses Related to Employee Compensation	52,154	50,141	61,395	52,062	59,022	6,960	13%
Materials and Supplies	47,768	28,395	19,890	37,531	43,855	6,324	17%
Community Events	3,214	0	2,760	3,252	3,260	8	0%
Utilities and Telephone	119,200	74,866	115,478	122,011	132,538	10,527	9%
Outside Services	2,050	716	275	5,696	5,909	213	4%
Repairs and Maintenance	1,609	5,899	2,080	10,949	6,194	(4,755)	(43%)
Other Operating Expense	2,773	1,195	3,667	2,753	3,233	480	17%
Property and Sales Tax	44	44	44	44	44	0	(1%)
<b>Total Expenses</b>	<b>397,396</b>	<b>301,990</b>	<b>384,263</b>	<b>384,477</b>	<b>433,836</b>	<b>49,360</b>	<b>13%</b>
<b>Net Cost (before allocations)</b>	<b>\$389,538</b>	<b>\$297,801</b>	<b>\$377,123</b>	<b>\$374,702</b>	<b>\$420,171</b>	<b>\$45,470</b>	<b>12%</b>
Allocated To Departments	(35,619)	(30,442)	(37,661)	(32,419)	(38,280)	(5,861)	(18%)
Allocated From Departments	3,074	1,158	920	56,951	70,267	13,316	23%
<b>Net Cost</b>	<b>\$356,993</b>	<b>\$268,518</b>	<b>\$340,383</b>	<b>\$399,233</b>	<b>\$452,158</b>	<b>\$52,925</b>	<b>13%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
615 - CLUBHOUSE 5

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$132,453	\$7,850	\$29,018	\$108,439	\$152,800	(\$44,361)	(41%)
Miscellaneous	25,239	510	10,947	7,950	7,350	600	8%
<b>Total Non-Assessment Revenue</b>	<b>157,692</b>	<b>8,360</b>	<b>39,965</b>	<b>116,389</b>	<b>160,150</b>	<b>(43,761)</b>	<b>(38%)</b>
<b>Expenses:</b>							
Employee Compensation	170,000	88,777	83,061	161,815	152,016	(9,799)	(6%)
Expenses Related to Employee Compensation	43,395	31,035	19,781	61,116	52,698	(8,417)	(14%)
Materials and Supplies	9,185	13,840	12,883	12,210	2,600	(9,610)	(79%)
Community Events	94,022	12,632	11,161	70,234	102,900	32,666	47%
Utilities and Telephone	122,138	77,176	116,439	126,341	143,324	16,983	13%
Equipment Rental	660	0	0	0	0	0	0%
Outside Services	7,903	934	3,643	9,200	7,848	(1,352)	(15%)
Repairs and Maintenance	4,110	2,652	3,120	4,120	5,600	1,480	36%
Other Operating Expense	3,794	1,079	3,678	3,550	4,135	585	16%
Property and Sales Tax	53	53	53	53	53	1	1%
Uncollectible Accounts	0	0	1,665	0	0	0	0%
<b>Total Expenses</b>	<b>455,260</b>	<b>228,177</b>	<b>255,485</b>	<b>448,638</b>	<b>471,174</b>	<b>22,536</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$297,567</b>	<b>\$219,818</b>	<b>\$215,520</b>	<b>\$332,249</b>	<b>\$311,024</b>	<b>(\$21,225)</b>	<b>(6%)</b>
Allocated From Departments	132,148	104,715	117,040	134,320	124,771	(9,549)	(7%)
<b>Net Cost</b>	<b>\$429,715</b>	<b>\$324,532</b>	<b>\$332,560</b>	<b>\$466,569</b>	<b>\$435,795</b>	<b>(\$30,774)</b>	<b>(7%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
616 - CLUBHOUSE 6

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$20,938	\$3,948	\$2,100	\$23,298	\$22,000	\$1,298	6%
Miscellaneous	833	250	74	1,570	1,600	(30)	(2%)
<b>Total Non-Assessment Revenue</b>	<b><u>21,771</u></b>	<b><u>4,198</u></b>	<b><u>2,174</u></b>	<b><u>24,868</u></b>	<b><u>23,600</u></b>	<b><u>1,268</u></b>	<b><u>5%</u></b>
<b>Expenses:</b>							
Employee Compensation	85,654	29,916	47,680	14,918	72,274	57,356	384%
Expenses Related to Employee Compensation	17,006	7,867	15,665	4,263	30,345	26,082	612%
Materials and Supplies	5,195	631	44	3,550	5,000	1,450	41%
Utilities and Telephone	27,205	17,629	22,946	27,552	30,950	3,398	12%
Equipment Rental	288	0	0	400	200	(200)	(50%)
Outside Services	1,481	133	373	1,350	1,191	(159)	(12%)
Repairs and Maintenance	476	678	0	976	1,150	174	18%
Other Operating Expense	1,078	890	2,600	1,839	2,235	396	22%
<b>Total Expenses</b>	<b><u>138,382</u></b>	<b><u>57,745</u></b>	<b><u>89,308</u></b>	<b><u>54,848</u></b>	<b><u>143,345</u></b>	<b><u>88,497</u></b>	<b><u>161%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$116,611</u></b>	<b><u>\$53,547</u></b>	<b><u>\$87,133</u></b>	<b><u>\$29,980</u></b>	<b><u>\$119,745</u></b>	<b><u>\$89,765</u></b>	<b><u>299%</u></b>
Allocated From Departments	65,785	60,349	67,004	82,260	123,868	41,608	51%
<b>Net Cost</b>	<b><u>\$182,396</u></b>	<b><u>\$113,896</u></b>	<b><u>\$154,137</u></b>	<b><u>\$112,239</u></b>	<b><u>\$243,613</u></b>	<b><u>\$131,373</u></b>	<b><u>117%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**617 - CLUBHOUSE 7**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$44,168	\$4,946	\$4,486	\$46,223	\$32,640	\$13,583	29%
Miscellaneous	59,349	14,335	9,560	38,984	38,984	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>103,516</u></b>	<b><u>19,281</u></b>	<b><u>14,046</u></b>	<b><u>85,207</u></b>	<b><u>71,624</u></b>	<b><u>13,583</u></b>	<b><u>16%</u></b>
<b>Expenses:</b>							
Employee Compensation	70,308	55,833	54,279	54,873	124,944	70,071	128%
Expenses Related to Employee Compensation	14,382	14,230	17,068	21,248	35,852	14,604	69%
Materials and Supplies	6,686	8,713	2,963	8,284	1,140	(7,144)	(86%)
Community Events	14,489	5,292	0	23,438	5,000	(18,438)	(79%)
Utilities and Telephone	54,803	36,211	52,411	56,980	62,182	5,202	9%
Outside Services	4,742	3,137	1,715	11,102	5,066	(6,036)	(54%)
Repairs and Maintenance	239	130	160	1,000	500	(500)	(50%)
Other Operating Expense	1,790	589	2,009	3,435	3,495	60	2%
Property and Sales Tax	179	179	179	179	179	1	0%
<b>Total Expenses</b>	<b><u>167,618</u></b>	<b><u>124,313</u></b>	<b><u>130,782</u></b>	<b><u>180,538</u></b>	<b><u>238,358</u></b>	<b><u>57,819</u></b>	<b><u>32%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$64,102</u></b>	<b><u>\$105,032</u></b>	<b><u>\$116,736</u></b>	<b><u>\$95,331</u></b>	<b><u>\$166,734</u></b>	<b><u>\$71,402</u></b>	<b><u>75%</u></b>
Allocated From Departments	61,939	56,555	62,840	76,967	119,422	42,454	55%
<b>Net Cost</b>	<b><u>\$126,041</u></b>	<b><u>\$161,586</u></b>	<b><u>\$179,577</u></b>	<b><u>\$172,298</u></b>	<b><u>\$286,155</u></b>	<b><u>\$113,857</u></b>	<b><u>66%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
620 - EQUESTRIAN

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	\$7,662	\$7,110	\$11,337	\$10,724	\$11,000	(\$276)	(3%)
Miscellaneous	103,205	91,692	108,841	128,884	176,740	(47,856)	(37%)
<b>Total Non-Assessment Revenue</b>	<b><u>110,867</u></b>	<b><u>98,801</u></b>	<b><u>120,177</u></b>	<b><u>139,608</u></b>	<b><u>187,740</u></b>	<b><u>(48,132)</u></b>	<b><u>(34%)</u></b>
<b>Expenses:</b>							
Employee Compensation	175,259	188,553	252,557	232,746	281,023	48,276	21%
Expenses Related to Employee Compensation	44,883	46,471	60,682	84,703	99,877	15,174	18%
Materials and Supplies	90,356	105,767	106,792	99,678	134,464	34,786	35%
Community Events	6,914	23	142	9,300	9,300	0	0%
Utilities and Telephone	71,561	64,863	18,944	17,607	25,450	7,843	45%
Outside Services	4,042	5,045	29,150	5,860	4,793	(1,067)	(18%)
Repairs and Maintenance	11,804	16,416	17,652	23,000	16,000	(7,000)	(30%)
Other Operating Expense	1,917	3,052	2,493	3,280	3,819	539	16%
Property and Sales Tax	56	56	28	56	56	0	0%
Uncollectible Accounts	710	0	0	0	0	0	0%
<b>Total Expenses</b>	<b><u>407,502</u></b>	<b><u>430,247</u></b>	<b><u>488,441</u></b>	<b><u>476,231</u></b>	<b><u>574,782</u></b>	<b><u>98,551</u></b>	<b><u>21%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$296,635</u></b>	<b><u>\$331,445</u></b>	<b><u>\$368,263</u></b>	<b><u>\$336,623</u></b>	<b><u>\$387,042</u></b>	<b><u>\$50,419</u></b>	<b><u>15%</u></b>
Allocated From Departments	47,257	42,730	47,099	55,300	45,600	(9,699)	(18%)
<b>Net Cost</b>	<b><u>\$343,893</u></b>	<b><u>\$374,175</u></b>	<b><u>\$415,363</u></b>	<b><u>\$391,922</u></b>	<b><u>\$432,642</u></b>	<b><u>\$40,720</u></b>	<b><u>10%</u></b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**670 - GOLF OPERATIONS - 27 HOLE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Operations	\$189,786	\$235,173	\$274,432	\$310,840	\$332,900	(\$22,060)	(7%)
Merchandise Sales	182,296	139,787	296,061	225,000	310,000	(85,000)	(38%)
Clubhouse Rentals and Event Fees	9,933	3,088	4,659	8,400	7,700	700	8%
Miscellaneous	1,141	(150)	38	0	1,150	(1,150)	0%
<b>Total Non-Assessment Revenue</b>	<b><u>383,156</u></b>	<b><u>377,899</u></b>	<b><u>575,189</u></b>	<b><u>544,240</u></b>	<b><u>651,750</u></b>	<b><u>(107,510)</u></b>	<b><u>(20%)</u></b>
<b>Expenses:</b>							
Employee Compensation	509,301	537,511	580,118	533,664	575,295	41,631	8%
Expenses Related to Employee Compensation	97,679	107,630	121,816	125,429	125,714	285	0%
Materials and Supplies	48,917	29,956	48,544	45,800	30,400	(15,400)	(34%)
Cost of Goods Sold	143,244	99,459	204,387	142,000	202,500	60,500	43%
Community Events	0	0	0	1,500	1,500	0	0%
Utilities and Telephone	45,514	43,813	74,444	49,652	56,653	7,001	14%
Equipment Rental	46,621	42,508	43,586	48,402	52,154	3,752	8%
Outside Services	6,183	3,133	12,519	11,602	12,495	893	8%
Repairs and Maintenance	8,046	4,937	7,098	12,888	9,838	(3,050)	(24%)
Other Operating Expense	7,968	5,375	7,316	9,582	8,766	(816)	(9%)
Property and Sales Tax	14,370	11,534	22,988	14,801	23,801	9,000	61%
<b>Total Expenses</b>	<b><u>927,841</u></b>	<b><u>885,857</u></b>	<b><u>1,122,815</u></b>	<b><u>995,320</u></b>	<b><u>1,099,115</u></b>	<b><u>103,796</u></b>	<b><u>10%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$544,686</u></b>	<b><u>\$507,958</u></b>	<b><u>\$547,626</u></b>	<b><u>\$451,080</u></b>	<b><u>\$447,365</u></b>	<b><u>(\$3,714)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	42,345	37,019	41,748	49,416	44,236	(5,179)	(10%)
<b>Net Cost</b>	<b><u>\$587,030</u></b>	<b><u>\$544,977</u></b>	<b><u>\$589,373</u></b>	<b><u>\$500,495</u></b>	<b><u>\$491,602</u></b>	<b><u>(\$8,894)</u></b>	<b><u>(2%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
672 - VILLAGE GREENS CAFÉ

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Rentals	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$0	0%
Miscellaneous	0	0	0	300	0	300	100%
<b>Total Non-Assessment Revenue</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,300</b>	<b>54,000</b>	<b>300</b>	<b>1%</b>
<b>Expenses:</b>							
Materials and Supplies	1,165	1,443	0	0	0	0	0%
Utilities and Telephone	14,125	13,833	18,156	17,547	19,857	2,310	13%
Repairs and Maintenance	8,751	1,926	4,032	10,000	8,000	(2,000)	(20%)
Other Operating Expense	1,106	267	1,811	1,490	1,755	265	18%
<b>Total Expenses</b>	<b>25,147</b>	<b>17,469</b>	<b>23,999</b>	<b>29,037</b>	<b>29,612</b>	<b>575</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b><u>(\$28,853)</u></b>	<b><u>(\$36,531)</u></b>	<b><u>(\$30,001)</u></b>	<b><u>(\$25,263)</u></b>	<b><u>(\$24,388)</u></b>	<b><u>\$875</u></b>	<b><u>3%</u></b>
Allocated From Departments	7,693	7,589	8,328	10,585	8,892	(1,693)	(16%)
<b>Net Cost</b>	<b><u>(\$21,160)</u></b>	<b><u>(\$28,942)</u></b>	<b><u>(\$21,674)</u></b>	<b><u>(\$14,678)</u></b>	<b><u>(\$15,496)</u></b>	<b><u>(\$818)</u></b>	<b><u>(6%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**680 - GOLF OPERATIONS - 9 HOLE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Golf Operations	\$1,722	\$1,279	\$1,585	\$1,350	\$1,400	(\$50)	(4%)
<b>Total Non-Assessment Revenue</b>	<b><u>1,722</u></b>	<b><u>1,279</u></b>	<b><u>1,585</u></b>	<b><u>1,350</u></b>	<b><u>1,400</u></b>	<b><u>(50)</u></b>	<b><u>(4%)</u></b>
<b>Expenses:</b>							
Employee Compensation	40,182	39,890	44,288	61,008	71,308	10,300	17%
Expenses Related to Employee Compensation	7,065	7,216	8,939	9,530	11,196	1,666	17%
Materials and Supplies	42	0	0	850	900	50	6%
Utilities and Telephone	1,027	1,057	1,159	1,231	2,871	1,640	133%
Outside Services	127	0	0	0	0	0	0%
Other Operating Expense	0	320	0	0	0	0	0%
Property and Sales Tax	125	125	125	125	125	0	0%
<b>Total Expenses</b>	<b><u>48,569</u></b>	<b><u>48,607</u></b>	<b><u>54,511</u></b>	<b><u>72,744</u></b>	<b><u>86,400</u></b>	<b><u>13,656</u></b>	<b><u>19%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$46,847</u></b>	<b><u>\$47,328</u></b>	<b><u>\$52,926</u></b>	<b><u>\$71,394</u></b>	<b><u>\$85,000</u></b>	<b><u>\$13,606</u></b>	<b><u>19%</u></b>
Allocated From Departments	31,167	26,199	29,529	34,627	31,282	(3,345)	(10%)
<b>Net Cost</b>	<b><u>\$78,014</u></b>	<b><u>\$73,527</u></b>	<b><u>\$82,455</u></b>	<b><u>\$106,021</u></b>	<b><u>\$116,282</u></b>	<b><u>\$10,261</u></b>	<b><u>10%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
690 - AQUATICS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Clubhouse Rentals and Event Fees	(\$24)	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	555	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>531</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><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	0	73,501	66,818	67,565	67,834	269	0%
Expenses Related to Employee Compensation	0	25,553	28,845	28,380	29,685	1,305	5%
Materials and Supplies	6,600	56,585	64,863	52,250	59,625	7,375	14%
Utilities and Telephone	157,190	112,122	150,759	151,721	205,286	53,565	35%
Outside Services	445,982	314,905	529,159	500,000	505,000	5,000	1%
Repairs and Maintenance	5	20	0	1,000	0	(1,000)	(100%)
Other Operating Expense	2,122	2,632	2,894	2,500	3,500	1,000	40%
<b>Total Expenses</b>	<b><u>611,899</u></b>	<b><u>585,318</u></b>	<b><u>843,338</u></b>	<b><u>803,416</u></b>	<b><u>870,930</u></b>	<b><u>67,514</u></b>	<b><u>8%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$611,368</u></b>	<b><u>\$585,318</u></b>	<b><u>\$843,338</u></b>	<b><u>\$803,416</u></b>	<b><u>\$870,930</u></b>	<b><u>\$67,514</u></b>	<b><u>8%</u></b>
Allocated From Departments	142,967	104,418	118,912	131,555	57,313	(74,242)	(56%)
<b>Net Cost</b>	<b><u>\$754,335</u></b>	<b><u>\$689,736</u></b>	<b><u>\$962,250</u></b>	<b><u>\$934,971</u></b>	<b><u>\$928,243</u></b>	<b><u>(\$6,728)</u></b>	<b><u>(1%)</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**691 - FITNESS**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Merchandise Sales	\$926	\$290	\$54	\$926	\$926	\$0	0%
Clubhouse Rentals and Event Fees	3,855	2,006	(1,010)	2,006	2,006	0	0%
Miscellaneous	152,567	35,768	45,196	109,755	127,555	(17,800)	(16%)
<b>Total Non-Assessment Revenue</b>	<b><u>157,348</u></b>	<b><u>38,064</u></b>	<b><u>44,240</u></b>	<b><u>112,687</u></b>	<b><u>130,487</u></b>	<b><u>(17,800)</u></b>	<b><u>(16%)</u></b>
<b>Expenses:</b>							
Employee Compensation	391,473	202,608	272,109	439,445	391,174	(48,271)	(11%)
Expenses Related to Employee Compensation	111,291	77,774	99,576	109,342	105,763	(3,580)	(3%)
Materials and Supplies	13,487	21,307	15,888	13,878	12,599	(1,279)	(9%)
Community Events	2,162	762	159	16,000	16,000	0	0%
Equipment Rental	24,567	19,449	26,614	24,567	60,000	35,433	144%
Outside Services	44,182	10,986	10,357	31,538	28,843	(2,695)	(9%)
Repairs and Maintenance	15,583	4,209	6,551	14,580	10,804	(3,776)	(26%)
Other Operating Expense	2,475	536	768	2,046	2,416	370	18%
Property and Sales Tax	67	21	4	72	0	(72)	(100%)
<b>Total Expenses</b>	<b><u>605,288</u></b>	<b><u>337,651</u></b>	<b><u>432,026</u></b>	<b><u>651,468</u></b>	<b><u>627,599</u></b>	<b><u>(23,869)</u></b>	<b><u>(4%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$447,939</u></b>	<b><u>\$299,587</u></b>	<b><u>\$387,786</u></b>	<b><u>\$538,781</u></b>	<b><u>\$497,112</u></b>	<b><u>(\$41,669)</u></b>	<b><u>(8%)</u></b>
Allocated From Departments	41,422	38,478	42,746	52,504	45,473	(7,031)	(13%)
<b>Net Cost</b>	<b><u>\$489,361</u></b>	<b><u>\$338,065</u></b>	<b><u>\$430,533</u></b>	<b><u>\$591,285</u></b>	<b><u>\$542,584</u></b>	<b><u>(\$48,700)</u></b>	<b><u>(8%)</u></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.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF HUMAN RESOURCE SERVICES

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$3,385	\$6,069	\$3,992	\$250	\$250	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>3,385</b>	<b>6,069</b>	<b>3,992</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	690,919	609,459	707,604	760,236	801,531	41,294	5%
Expenses Related to Employee Compensation	151,165	144,875	156,305	177,769	190,210	12,441	7%
Materials and Supplies	8,875	4,629	7,145	9,900	9,900	0	0%
Legal Fees	862,726	420,653	221,176	440,000	250,000	(190,000)	(43%)
Professional Fees	121,035	114,633	85,982	108,800	123,800	15,000	14%
Outside Services	26,663	48,437	54,432	54,676	54,676	0	0%
Other Operating Expense	275,714	179,824	266,551	323,880	380,005	56,125	17%
Insurance	4,369,427	7,353,437	13,248,207	16,041,623	16,512,236	470,613	3%
<b>Total Expenses</b>	<b>6,506,526</b>	<b>8,875,948</b>	<b>14,747,401</b>	<b>17,916,885</b>	<b>18,322,358</b>	<b>405,473</b>	<b>2%</b>
<b>Net Cost (before allocations)</b>	<b>\$6,503,141</b>	<b>\$8,869,879</b>	<b>\$14,743,409</b>	<b>\$17,916,635</b>	<b>\$18,322,108</b>	<b>\$405,473</b>	<b>2%</b>
Allocated To Departments	(1,139,505)	(964,858)	(1,127,668)	(1,285,362)	(1,357,894)	(72,532)	(6%)
Allocated From Departments	20,265	37,143	19,651	23,459	22,691	(768)	(3%)
<b>Net Cost</b>	<b>\$5,383,901</b>	<b>\$7,942,163</b>	<b>\$13,635,392</b>	<b>\$16,654,732</b>	<b>\$16,986,905</b>	<b>\$332,173</b>	<b>2%</b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**700 - HUMAN RESOURCE SERVICES**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Miscellaneous	\$3,385	\$6,069	\$3,992	\$250	\$250	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>3,385</b>	<b>6,069</b>	<b>3,992</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	690,919	609,459	707,604	760,236	801,531	41,294	5%
Expenses Related to Employee Compensation	151,165	144,875	156,305	177,769	190,210	12,441	7%
Materials and Supplies	8,875	4,629	7,145	9,900	9,900	0	0%
Legal Fees	862,726	420,653	221,176	440,000	250,000	(190,000)	(43%)
Professional Fees	121,035	114,633	111,983	108,800	108,800	0	0%
Outside Services	9,854	21,304	29,698	29,676	29,676	0	0%
Other Operating Expense	275,714	179,824	266,301	323,880	380,005	56,125	17%
<b>Total Expenses</b>	<b>2,120,290</b>	<b>1,495,378</b>	<b>1,500,212</b>	<b>1,850,262</b>	<b>1,770,122</b>	<b>(80,140)</b>	<b>(4%)</b>
<b>Net Cost (before allocations)</b>	<b>\$2,116,906</b>	<b>\$1,489,309</b>	<b>\$1,496,221</b>	<b>\$1,850,012</b>	<b>\$1,769,872</b>	<b>(\$80,140)</b>	<b>(4%)</b>
Allocated To Departments	(1,139,505)	(964,858)	(1,127,668)	(1,285,362)	(1,357,894)	(72,532)	(6%)
Allocated From Departments	20,265	37,143	19,651	23,459	22,691	(768)	(3%)
<b>Net Cost</b>	<b>\$997,666</b>	<b>\$561,593</b>	<b>\$388,203</b>	<b>\$588,109</b>	<b>\$434,669</b>	<b>(\$153,440)</b>	<b>(26%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**350 - INSURANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Expenses:</b>							
Professional Fees	\$0	\$0	(\$26,001)	\$0	\$15,000	\$15,000	0%
Outside Services	16,809	27,133	24,733	25,000	25,000	0	0%
Other Operating Expense	0	0	250	0	0	0	0%
Insurance	4,369,427	7,353,437	13,248,207	16,041,623	16,512,236	470,613	3%
<b>Total Expenses</b>	<b><u>4,386,236</u></b>	<b><u>7,380,570</u></b>	<b><u>13,247,189</u></b>	<b><u>16,066,623</u></b>	<b><u>16,552,236</u></b>	<b><u>485,613</u></b>	<b><u>3%</u></b>
 <b>Net Cost (before allocations)</b>	 <b><u>\$4,386,236</u></b>	 <b><u>\$7,380,570</u></b>	 <b><u>\$13,247,189</u></b>	 <b><u>\$16,066,623</u></b>	 <b><u>\$16,552,236</u></b>	 <b><u>\$485,613</u></b>	 <b><u>3%</u></b>
  <b>Net Cost</b>	  <b><u>\$4,386,236</u></b>	  <b><u>\$7,380,570</u></b>	  <b><u>\$13,247,189</u></b>	  <b><u>\$16,066,623</u></b>	  <b><u>\$16,552,236</u></b>	  <b><u>\$485,613</u></b>	  <b><u>3%</u></b>

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

**Administration**

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 annual and special maintenance activities. Study, analyze, report and recommend on wide-ranging maintenance subjects to improve community maintenance and department operation effectiveness/efficiencies.

**Maintenance Services**

Provide management, supervision and administrative support for mutual component replacement programs, service requests and annual maintenance projects, such as waste line and copper water pipe 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.

**Maintenance Operations**

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. Oversight is provided to the following programs and work centers: prior to paint, exterior paint, top coat, carpentry and interior component replacements, pest control and fumigation, and Garden Villa building renovations.

**Manor Alterations**

Manage and process consent and alteration variance applications for the housing mutuals. Perform resale and unoccupied unit inspections for compliance with mutual standards. Investigate and coordinate containment, testing and cleanup of mutual property damage resulting from member alterations. Provide technical and administrative support and make recommendations to the architectural controls and standards committees.

### **Damage Restoration**

Evaluate moisture intrusion events, assess property damage and coordinate necessary remediation and 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. Report to the executive and member hearing committees regarding damages sustained from resident alterations, negligence or vehicle accidents.

### **Project Management**

Prepare scopes of work and specifications for capital projects, create and monitor critical path project schedules and construction budgets, 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, shepherd's crook and asphalt annual contracts.

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
SUMMARY: DEPARTMENT OF MAINTENANCE & CONSTRUCTION

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$0	\$0	(\$20)	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	1,668,263	766,807	1,301,422	1,693,311	1,856,970	(163,659)	(10%)
Miscellaneous	(6,322)	1,650	0	84,175	31,775	52,400	62%
<b>Total Non-Assessment Revenue</b>	<b><u>1,661,942</u></b>	<b><u>768,457</u></b>	<b><u>1,301,402</u></b>	<b><u>1,777,486</u></b>	<b><u>1,888,745</u></b>	<b><u>(111,259)</u></b>	<b><u>(6%)</u></b>
<b>Expenses:</b>							
Employee Compensation	10,212,879	8,605,653	10,266,968	11,422,320	11,350,417	(71,903)	(1%)
Expenses Related to Employee Compensation	3,975,784	3,741,921	3,993,425	4,461,535	4,553,091	91,556	2%
Materials and Supplies	3,941,636	2,217,871	2,999,132	3,572,429	3,893,043	220,614	6%
Cost of Goods Sold	13,800	833	55,607	1,900	7,000	5,100	268%
Utilities and Telephone	28,580	13,372	29,348	37,923	40,140	2,217	6%
Professional Fees	158,090	72,473	29,505	154,900	151,900	(3,000)	(2%)
Equipment Rental	68,986	85,254	90,798	94,000	94,000	0	0%
Outside Services	20,212,149	15,624,233	14,865,643	15,592,446	16,476,260	883,814	6%
Repairs and Maintenance	137,769	28,866	59,270	116,500	118,000	1,500	1%
Other Operating Expense	118,605	82,413	88,130	177,934	164,190	(13,744)	(8%)
<b>Total Expenses</b>	<b><u>38,868,278</u></b>	<b><u>30,472,889</u></b>	<b><u>32,477,828</u></b>	<b><u>35,731,887</u></b>	<b><u>36,848,041</u></b>	<b><u>1,116,154</u></b>	<b><u>3%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$37,206,336</u></b>	<b><u>\$29,704,432</u></b>	<b><u>\$31,176,426</u></b>	<b><u>\$33,954,401</u></b>	<b><u>\$34,959,296</u></b>	<b><u>\$1,004,895</u></b>	<b><u>3%</u></b>
Allocated To Departments	(624,839)	(471,574)	(540,763)	(623,458)	(775,188)	(151,730)	(24%)
Allocated From Departments	920,978	828,092	946,359	1,019,623	1,209,691	190,068	19%
<b>Net Cost</b>	<b><u>\$37,502,475</u></b>	<b><u>\$30,060,951</u></b>	<b><u>\$31,582,022</u></b>	<b><u>\$34,350,566</u></b>	<b><u>\$35,393,800</u></b>	<b><u>\$1,043,234</u></b>	<b><u>3%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**900 - MAINTENANCE OPERATIONS**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$0	\$98	\$0	\$0	\$0	\$0	0%
Miscellaneous	23	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>23</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	464,283	531,102	504,511	678,938	698,611	19,673	3%
Expenses Related to Employee Compensation	115,158	115,878	99,402	138,952	149,935	10,983	8%
Materials and Supplies	4,328	823	890	3,500	3,500	0	0%
Outside Services	13,102	50,799	66,644	63,100	100,100	37,000	59%
Repairs and Maintenance	0	50	0	0	0	0	0%
Other Operating Expense	2,247	699	2,579	9,080	9,080	0	0%
<b>Total Expenses</b>	<b>599,118</b>	<b>699,352</b>	<b>674,027</b>	<b>893,570</b>	<b>961,226</b>	<b>67,656</b>	<b>8%</b>
<b>Net Cost (before allocations)</b>	<b>\$599,094</b>	<b>\$699,253</b>	<b>\$674,027</b>	<b>\$893,570</b>	<b>\$961,226</b>	<b>\$67,656</b>	<b>8%</b>
Allocated From Departments	382,012	312,235	404,848	369,003	453,086	84,083	23%
<b>Net Cost</b>	<b>\$981,106</b>	<b>\$1,011,488</b>	<b>\$1,078,875</b>	<b>\$1,262,573</b>	<b>\$1,414,312</b>	<b>\$151,739</b>	<b>12%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**904 - MAINTENANCE SERVICES**

	2019 Actuals	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Assessment Increase/ (Decrease)	VAR %
<b>Expenses:</b>							
Employee Compensation	\$342,776	\$402,437	\$486,167	\$505,660	\$463,898	(\$41,762)	(8%)
Expenses Related to Employee Compensation	90,098	124,185	132,046	146,454	134,457	(11,997)	(8%)
Materials and Supplies	2,143	4,918	7,196	8,000	9,500	1,500	19%
Professional Fees	4,920	0	0	5,000	5,000	0	0%
Outside Services	0	1,807,657	3,161,032	3,798,810	4,099,595	300,785	8%
Other Operating Expense	1,476	919	2,080	11,000	10,250	(750)	(7%)
<b>Total Expenses</b>	<b>441,414</b>	<b>2,340,116</b>	<b>3,788,520</b>	<b>4,474,924</b>	<b>4,722,700</b>	<b>247,777</b>	<b>6%</b>
 <b>Net Cost (before allocations)</b>	 <b>\$441,414</b>	 <b>\$2,340,116</b>	 <b>\$3,788,520</b>	 <b>\$4,474,924</b>	 <b>\$4,722,700</b>	 <b>\$247,777</b>	 <b>6%</b>
 Allocated To Departments	 (109,852)	 (123,416)	 (141,870)	 (140,703)	 (99,170)	 41,534	 30%
Allocated From Departments	1,383	686	142	2,320	2,673	353	15%
 <b>Net Cost</b>	 <b>\$332,944</b>	 <b>\$2,217,385</b>	 <b>\$3,646,792</b>	 <b>\$4,336,540</b>	 <b>\$4,626,204</b>	 <b>\$289,663</b>	 <b>7%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**909 - DAMAGE RESTORATION**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$762,521	\$85,876	\$183,407	\$480,000	\$460,000	\$20,000	4%
<b>Total Non-Assessment Revenue</b>	<b><u>762,521</u></b>	<b><u>85,876</u></b>	<b><u>183,407</u></b>	<b><u>480,000</u></b>	<b><u>460,000</u></b>	<b><u>20,000</u></b>	<b><u>4%</u></b>
<b>Expenses:</b>							
Employee Compensation	400,534	300,537	406,957	781,019	607,586	(173,434)	(22%)
Expenses Related to Employee Compensation	81,361	63,195	64,062	180,056	176,919	(3,137)	(2%)
Materials and Supplies	8,378	12,785	13,515	10,950	12,450	1,500	14%
Utilities and Telephone	34	0	0	0	0	0	0%
Outside Services	5,409,857	5,388,818	3,942,519	3,483,224	3,620,000	136,776	4%
Other Operating Expense	7,394	1,427	7,563	14,500	10,500	(4,000)	(28%)
<b>Total Expenses</b>	<b><u>5,907,558</u></b>	<b><u>5,766,763</u></b>	<b><u>4,434,616</u></b>	<b><u>4,469,750</u></b>	<b><u>4,427,455</u></b>	<b><u>(42,295)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$5,145,037</u></b>	<b><u>\$5,680,887</u></b>	<b><u>\$4,251,209</u></b>	<b><u>\$3,989,750</u></b>	<b><u>\$3,967,455</u></b>	<b><u>(\$22,295)</u></b>	<b><u>(1%)</u></b>
Allocated To Departments	(4,608)	(345)	(1,567)	0	0	0	0%
Allocated From Departments	3,417	849	1,138	2,010	2,981	971	48%
<b>Net Cost</b>	<b><u>\$5,143,847</u></b>	<b><u>\$5,681,391</u></b>	<b><u>\$4,250,780</u></b>	<b><u>\$3,991,760</u></b>	<b><u>\$3,970,436</u></b>	<b><u>(\$21,323)</u></b>	<b><u>(1%)</u></b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**910 - BUILDING MAINTENANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$5,957	\$0	\$11,726	\$2,000	\$2,000	\$0	0%
Miscellaneous	96	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>6,053</u></b>	<b><u>0</u></b>	<b><u>11,726</u></b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	518,597	539,269	585,724	643,417	680,785	37,367	6%
Expenses Related to Employee Compensation	125,084	141,224	144,688	202,852	209,961	7,109	4%
Materials and Supplies	24,665	116,925	21,208	10,325	10,325	0	0%
Professional Fees	44,057	11,284	3,050	41,400	41,400	0	0%
Outside Services	1,890,275	1,489,822	1,390,580	2,060,539	2,300,355	239,816	12%
Repairs and Maintenance	71,310	2,563	550	32,000	32,000	0	0%
Other Operating Expense	15,215	9,937	8,873	26,000	24,500	(1,500)	(6%)
<b>Total Expenses</b>	<b><u>2,689,205</u></b>	<b><u>2,311,024</u></b>	<b><u>2,154,673</u></b>	<b><u>3,016,533</u></b>	<b><u>3,299,326</u></b>	<b><u>282,793</u></b>	<b><u>9%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$2,683,152</u></b>	<b><u>\$2,311,024</u></b>	<b><u>\$2,142,948</u></b>	<b><u>\$3,014,533</u></b>	<b><u>\$3,297,326</u></b>	<b><u>\$282,793</u></b>	<b><u>9%</u></b>
Allocated To Departments	0	0	0	0	(156,159)	(156,159)	0%
Allocated From Departments	5,034	4,041	3,882	1,646	1,588	(58)	(4%)
<b>Net Cost</b>	<b><u>\$2,688,186</u></b>	<b><u>\$2,315,066</u></b>	<b><u>\$2,146,830</u></b>	<b><u>\$3,016,179</u></b>	<b><u>\$3,142,755</u></b>	<b><u>\$126,576</u></b>	<b><u>4%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**911 - APPLIANCE**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increases/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$34,934	\$17,175	\$33,297	\$30,397	\$30,389	\$8	0%
Miscellaneous	20	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>34,954</u></b>	<b><u>17,175</u></b>	<b><u>33,297</u></b>	<b><u>30,397</u></b>	<b><u>30,389</u></b>	<b><u>8</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	315,478	240,684	248,369	302,690	302,744	54	0%
Expenses Related to Employee Compensation	138,336	121,141	126,177	138,469	144,892	6,423	5%
Materials and Supplies	438,263	368,470	398,111	655,849	666,174	10,325	2%
Cost of Goods Sold	59	139	4,733	500	3,500	3,000	600%
Outside Services	296,270	49,615	103,746	99,143	99,143	0	0%
Repairs and Maintenance	39	121	0	800	800	0	0%
Other Operating Expense	2,548	2,332	2,454	7,900	6,600	(1,300)	(16%)
<b>Total Expenses</b>	<b><u>1,190,994</u></b>	<b><u>782,503</u></b>	<b><u>883,589</u></b>	<b><u>1,205,351</u></b>	<b><u>1,223,853</u></b>	<b><u>18,502</u></b>	<b><u>2%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$1,156,040</u></b>	<b><u>\$765,328</u></b>	<b><u>\$850,293</u></b>	<b><u>\$1,174,953</u></b>	<b><u>\$1,193,464</u></b>	<b><u>\$18,511</u></b>	<b><u>2%</u></b>
Allocated From Departments	38,600	45,229	50,793	53,276	36,319	(16,957)	(32%)
<b>Net Cost</b>	<b><u>\$1,194,640</u></b>	<b><u>\$810,556</u></b>	<b><u>\$901,085</u></b>	<b><u>\$1,228,229</u></b>	<b><u>\$1,229,783</u></b>	<b><u>\$1,554</u></b>	<b><u>0%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**912 - CARPENTRY**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$16,301	\$7,858	(\$6,525)	\$144,709	\$160,587	(\$15,878)	(11%)
Miscellaneous	4,820	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>21,121</u></b>	<b><u>7,858</u></b>	<b><u>(6,525)</u></b>	<b><u>144,709</u></b>	<b><u>160,587</u></b>	<b><u>(15,878)</u></b>	<b><u>(11%)</u></b>
<b>Expenses:</b>							
Employee Compensation	2,141,604	1,655,220	1,987,268	2,243,990	2,225,698	(18,291)	(1%)
Expenses Related to Employee Compensation	957,710	911,531	946,068	1,028,808	1,046,941	18,133	2%
Materials and Supplies	735,771	474,869	702,890	846,241	809,789	(36,452)	(4%)
Cost of Goods Sold	(1,286)	42	2,169	0	0	0	0%
Utilities and Telephone	28,547	13,372	29,348	37,923	40,140	2,217	6%
Equipment Rental	31,227	39,542	52,639	40,000	40,000	0	0%
Outside Services	730	0	0	5,000	5,000	0	0%
Repairs and Maintenance	2,075	902	1,186	3,600	3,600	0	0%
Other Operating Expense	18,985	19,469	19,154	20,000	20,000	0	0%
<b>Total Expenses</b>	<b><u>3,915,361</u></b>	<b><u>3,114,946</u></b>	<b><u>3,740,721</u></b>	<b><u>4,225,561</u></b>	<b><u>4,191,168</u></b>	<b><u>(34,393)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$3,894,241</u></b>	<b><u>\$3,107,088</u></b>	<b><u>\$3,747,247</u></b>	<b><u>\$4,080,853</u></b>	<b><u>\$4,030,581</u></b>	<b><u>(\$50,272)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	120,244	125,499	118,457	132,194	173,996	41,802	32%
<b>Net Cost</b>	<b><u>\$4,014,485</u></b>	<b><u>\$3,232,587</u></b>	<b><u>\$3,865,704</u></b>	<b><u>\$4,213,047</u></b>	<b><u>\$4,204,577</u></b>	<b><u>(\$8,470)</u></b>	<b><u>0%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**913- ELECTRICAL**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$0	\$0	\$300	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	52,342	33,369	45,784	31,927	48,397	(16,470)	(52%)
Miscellaneous	465	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>52,807</u></b>	<b><u>33,369</u></b>	<b><u>46,084</u></b>	<b><u>31,927</u></b>	<b><u>48,397</u></b>	<b><u>(16,470)</u></b>	<b><u>(52%)</u></b>
<b>Expenses:</b>							
Employee Compensation	487,335	410,904	502,033	547,476	557,980	10,504	2%
Expenses Related to Employee Compensation	204,927	204,082	229,915	250,027	261,574	11,547	5%
Materials and Supplies	90,207	61,862	83,674	109,575	110,825	1,250	1%
Cost of Goods Sold	395	63	1,711	400	1,000	600	150%
Outside Services	116,736	34,122	54,449	110,000	114,000	4,000	4%
Repairs and Maintenance	0	0	0	400	400	0	0%
Other Operating Expense	4,451	4,261	4,415	7,000	7,000	0	0%
<b>Total Expenses</b>	<b><u>904,052</u></b>	<b><u>715,294</u></b>	<b><u>876,197</u></b>	<b><u>1,024,878</u></b>	<b><u>1,052,779</u></b>	<b><u>27,901</u></b>	<b><u>3%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$851,245</u></b>	<b><u>\$681,924</u></b>	<b><u>\$830,113</u></b>	<b><u>\$992,951</u></b>	<b><u>\$1,004,382</u></b>	<b><u>\$11,431</u></b>	<b><u>1%</u></b>
Allocated From Departments	71,906	67,494	68,264	80,028	69,289	(10,739)	(13%)
<b>Net Cost</b>	<b><u>\$923,151</u></b>	<b><u>\$749,418</u></b>	<b><u>\$898,377</u></b>	<b><u>\$1,072,979</u></b>	<b><u>\$1,073,671</u></b>	<b><u>\$692</u></b>	<b><u>0%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**914 - PLUMBING**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Chargeable Service	\$0	\$0	(\$320)	\$0	\$0	\$0	0%
Fees and Charges for Services to Residents	260,961	194,742	222,776	139,422	107,136	32,286	23%
Miscellaneous	10	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>260,971</u></b>	<b><u>194,742</u></b>	<b><u>222,456</u></b>	<b><u>139,422</u></b>	<b><u>107,136</u></b>	<b><u>32,286</u></b>	<b><u>23%</u></b>
<b>Expenses:</b>							
Employee Compensation	1,280,824	1,367,644	1,476,430	1,500,047	1,472,038	(28,009)	(2%)
Expenses Related to Employee Compensation	539,821	602,586	644,299	661,376	663,559	2,183	0%
Materials and Supplies	1,309,875	552,234	716,137	791,551	898,894	107,343	14%
Cost of Goods Sold	13,432	541	30,722	1,000	2,500	1,500	150%
Professional Fees	1,250	0	0	0	0	0	0%
Outside Services	1,731,901	476,775	409,154	590,989	790,989	200,000	34%
Repairs and Maintenance	1,381	0	0	2,000	2,000	0	0%
Other Operating Expense	12,804	12,802	13,111	20,900	20,500	(400)	(2%)
<b>Total Expenses</b>	<b><u>4,891,288</u></b>	<b><u>3,012,582</u></b>	<b><u>3,289,852</u></b>	<b><u>3,567,863</u></b>	<b><u>3,850,480</u></b>	<b><u>282,617</u></b>	<b><u>8%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$4,630,316</u></b>	<b><u>\$2,827,840</u></b>	<b><u>\$3,067,397</u></b>	<b><u>\$3,428,442</u></b>	<b><u>\$3,743,344</u></b>	<b><u>\$314,903</u></b>	<b><u>9%</u></b>
Allocated From Departments	160,103	144,319	152,232	200,737	189,514	(11,223)	(6%)
<b>Net Cost</b>	<b><u>\$4,790,420</u></b>	<b><u>\$2,972,160</u></b>	<b><u>\$3,219,628</u></b>	<b><u>\$3,629,178</u></b>	<b><u>\$3,932,858</u></b>	<b><u>\$303,680</u></b>	<b><u>8%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**917 - INTERIOR COMPONENTS**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increases/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	(\$15)	\$1,247	\$0	\$27,428	\$0	\$27,428	100%
Miscellaneous	364	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>349</b>	<b>1,247</b>	<b>0</b>	<b>27,428</b>	<b>0</b>	<b>27,428</b>	<b>100%</b>
<b>Expenses:</b>							
Employee Compensation	476,889	276,769	360,290	437,280	445,662	8,382	2%
Expenses Related to Employee Compensation	204,329	143,132	164,721	195,511	204,535	9,024	5%
Materials and Supplies	566,825	252,421	460,469	629,585	740,140	110,555	18%
Cost of Goods Sold	608	45	(4,041)	0	0	0	0%
Outside Services	1,782	0	0	0	0	0	0%
Repairs and Maintenance	0	98	0	500	500	0	0%
Other Operating Expense	5,676	3,012	3,443	4,000	4,000	0	0%
<b>Total Expenses</b>	<b>1,256,110</b>	<b>675,475</b>	<b>984,882</b>	<b>1,266,876</b>	<b>1,394,837</b>	<b>127,962</b>	<b>10%</b>
<b>Net Cost (before allocations)</b>	<b>\$1,255,761</b>	<b>\$674,228</b>	<b>\$984,882</b>	<b>\$1,239,448</b>	<b>\$1,394,837</b>	<b>\$155,389</b>	<b>13%</b>
Allocated From Departments	12,490	19,397	14,445	17,322	76,918	59,595	344%
<b>Net Cost</b>	<b>\$1,268,250</b>	<b>\$693,625</b>	<b>\$999,328</b>	<b>\$1,256,770</b>	<b>\$1,471,755</b>	<b>\$214,985</b>	<b>17%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
918 - HANDYMAN SERVICES

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$33,355	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Non-Assessment Revenue</b>	<b>33,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	45,143	0	0	0	0	0	0%
Expenses Related to Employee Compensation	23,728	0	0	0	0	0	0%
Materials and Supplies	363	0	0	0	0	0	0%
Other Operating Expense	697	0	0	0	0	0	0%
<b>Total Expenses</b>	<b>69,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
 <b>Net Cost (before allocations)</b>	 <b>\$36,576</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>0%</b>
  <b>Net Cost</b>	  <b>\$36,576</b>	  <b>\$0</b>	  <b>\$0</b>	  <b>\$0</b>	  <b>\$0</b>	  <b>\$0</b>	  <b>0%</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**920 - CONSTRUCTION/PROJECT MANAGEMENT**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$9,685	\$6,985	\$23,170	\$18,100	\$53,376	(\$35,276)	(195%)
Miscellaneous	(15,717)	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>(6,032)</u></b>	<b><u>6,985</u></b>	<b><u>23,170</u></b>	<b><u>18,100</u></b>	<b><u>53,376</u></b>	<b><u>(35,276)</u></b>	<b><u>(195%)</u></b>
<b>Expenses:</b>							
Employee Compensation	656,532	579,847	574,766	625,169	687,483	62,314	10%
Expenses Related to Employee Compensation	171,466	156,012	152,983	164,116	181,565	17,449	11%
Materials and Supplies	5,314	810	2,996	5,000	5,000	0	0%
Professional Fees	107,863	61,189	26,455	103,500	103,500	0	0%
Outside Services	10,567,488	6,132,266	5,458,529	5,110,646	5,042,373	(68,273)	(1%)
Repairs and Maintenance	52,875	18,876	32,880	53,500	55,000	1,500	3%
Other Operating Expense	10,935	5,886	1,568	9,900	9,350	(550)	(6%)
<b>Total Expenses</b>	<b><u>11,572,472</u></b>	<b><u>6,954,886</u></b>	<b><u>6,250,178</u></b>	<b><u>6,071,831</u></b>	<b><u>6,084,271</u></b>	<b><u>12,440</u></b>	<b><u>0%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$11,578,504</u></b>	<b><u>\$6,947,901</u></b>	<b><u>\$6,227,008</u></b>	<b><u>\$6,053,731</u></b>	<b><u>\$6,030,895</u></b>	<b><u>(\$22,836)</u></b>	<b><u>0%</u></b>
Allocated From Departments	5,474	3,814	4,347	5,033	10,547	5,515	110%
<b>Net Cost</b>	<b><u>\$11,583,978</u></b>	<b><u>\$6,951,715</u></b>	<b><u>\$6,231,355</u></b>	<b><u>\$6,058,764</u></b>	<b><u>\$6,041,443</u></b>	<b><u>(\$17,321)</u></b>	<b><u>0%</u></b>



**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
925 - MANOR ALTERATIONS AND PERMITS

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$489,365	\$427,565	\$786,074	\$815,230	\$991,000	(\$175,770)	(22%)
Miscellaneous	3,368	1,650	0	84,175	31,775	52,400	62%
<b>Total Non-Assessment Revenue</b>	<b><u>492,734</u></b>	<b><u>429,215</u></b>	<b><u>786,074</u></b>	<b><u>899,405</u></b>	<b><u>1,022,775</u></b>	<b><u>(123,370)</u></b>	<b><u>(14%)</u></b>
<b>Expenses:</b>							
Employee Compensation	473,776	474,991	901,053	931,561	1,020,183	88,622	10%
Expenses Related to Employee Compensation	145,826	128,249	220,274	278,477	304,616	26,139	9%
Materials and Supplies	79,105	51,341	93,144	13,265	4,850	(8,415)	(63%)
Cost of Goods Sold	0	0	(5,300)	0	0	0	0%
Professional Fees	0	0	0	5,000	2,000	(3,000)	(60%)
Outside Services	162,671	168,831	228,409	190,000	223,710	33,710	18%
Other Operating Expense	7,002	128	1,405	11,654	7,410	(4,244)	(36%)
<b>Total Expenses</b>	<b><u>868,381</u></b>	<b><u>823,541</u></b>	<b><u>1,438,985</u></b>	<b><u>1,429,957</u></b>	<b><u>1,562,769</u></b>	<b><u>132,812</u></b>	<b><u>9%</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$375,647</u></b>	<b><u>\$394,326</u></b>	<b><u>\$652,911</u></b>	<b><u>\$530,552</u></b>	<b><u>\$539,994</u></b>	<b><u>\$9,442</u></b>	<b><u>2%</u></b>
Allocated From Departments	9,409	6,315	8,570	9,957	9,794	(162)	(2%)
<b>Net Cost</b>	<b><u>\$385,056</u></b>	<b><u>\$400,642</u></b>	<b><u>\$661,481</u></b>	<b><u>\$540,509</u></b>	<b><u>\$549,788</u></b>	<b><u>\$9,280</u></b>	<b><u>2%</u></b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
**926 - FACILITIES MANAGEMENT**

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	Assessment Increase/ (Decrease)	VAR %
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$500	\$0	\$0	\$0	\$0	\$0	0%
Miscellaneous	87	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b>587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expenses:</b>							
Employee Compensation	379,349	265,531	326,627	335,345	342,824	7,479	2%
Expenses Related to Employee Compensation	153,253	124,459	142,250	142,869	149,406	6,536	5%
Materials and Supplies	129,087	39,463	46,598	54,900	70,900	16,000	29%
Equipment Rental	0	875	967	4,000	4,000	0	0%
Outside Services	16,749	23,769	16,489	25,000	25,000	0	0%
Repairs and Maintenance	4,782	4,190	19,481	15,700	15,700	0	0%
Other Operating Expense	3,015	2,198	2,499	6,500	6,000	(500)	(8%)
<b>Total Expenses</b>	<b>686,235</b>	<b>460,483</b>	<b>554,910</b>	<b>584,314</b>	<b>613,830</b>	<b>29,515</b>	<b>5%</b>
<b>Net Cost (before allocations)</b>	<b>\$685,649</b>	<b>\$460,483</b>	<b>\$554,910</b>	<b>\$584,314</b>	<b>\$613,830</b>	<b>\$29,515</b>	<b>5%</b>
Allocated To Departments	(510,379)	(347,813)	(397,325)	(482,754)	(519,859)	(37,105)	(8%)
Allocated From Departments	39,423	38,224	40,856	47,828	42,516	(5,312)	(11%)
<b>Net Cost</b>	<b>\$214,693</b>	<b>\$150,895</b>	<b>\$198,440</b>	<b>\$149,388</b>	<b>\$136,486</b>	<b>(\$12,902)</b>	<b>(9%)</b>

**2023 BUSINESS PLAN**  
**Revenue and Expenditure Report**  
932 - PAINT

	<u>2019 Actuals</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Assessment Increase/ (Decrease)</u>	<u>VAR %</u>
<b>Non-Assessment Revenues:</b>							
Fees and Charges for Services to Residents	\$2,356	\$1,892	\$1,713	\$4,099	\$4,085	\$14	0%
Miscellaneous	143	0	0	0	0	0	0%
<b>Total Non-Assessment Revenue</b>	<b><u>2,499</u></b>	<b><u>1,892</u></b>	<b><u>1,713</u></b>	<b><u>4,099</u></b>	<b><u>4,085</u></b>	<b><u>14</u></b>	<b><u>0%</u></b>
<b>Expenses:</b>							
Employee Compensation	2,229,759	1,560,718	1,906,774	1,889,727	1,844,924	(44,803)	(2%)
Expenses Related to Employee Compensation	1,024,686	906,248	926,540	933,569	924,731	(8,837)	(1%)
Materials and Supplies	547,311	280,951	452,305	533,688	550,696	17,008	3%
Cost of Goods Sold	591	3	25,613	0	0	0	0%
Equipment Rental	37,759	44,837	37,193	50,000	50,000	0	0%
Outside Services	4,588	1,758	34,092	55,995	55,995	0	0%
Repairs and Maintenance	5,307	2,067	5,173	8,000	8,000	0	0%
Other Operating Expense	26,159	19,342	18,986	29,500	29,000	(500)	(2%)
<b>Total Expenses</b>	<b><u>3,876,159</u></b>	<b><u>2,815,925</u></b>	<b><u>3,406,675</u></b>	<b><u>3,500,479</u></b>	<b><u>3,463,346</u></b>	<b><u>(37,133)</u></b>	<b><u>(1%)</u></b>
<b>Net Cost (before allocations)</b>	<b><u>\$3,873,660</u></b>	<b><u>\$2,814,033</u></b>	<b><u>\$3,404,962</u></b>	<b><u>\$3,496,380</u></b>	<b><u>\$3,459,261</u></b>	<b><u>(\$37,119)</u></b>	<b><u>(1%)</u></b>
Allocated From Departments	71,484	59,991	78,385	98,270	140,470	42,200	43%
<b>Net Cost</b>	<b><u>\$3,945,144</u></b>	<b><u>\$2,874,024</u></b>	<b><u>\$3,483,347</u></b>	<b><u>\$3,594,650</u></b>	<b><u>\$3,599,731</u></b>	<b><u>\$5,082</u></b>	<b><u>0%</u></b>