



**Laguna Woods Village®**

**SPECIAL MEETING OF ALL BOARDS ALL DIRECTORS**

**Monday, July 8, 2019 – 1:30 p.m.  
Laguna Woods Village Community Center Board Room  
24351 El Toro Road**

**AGENDA**

1. Call to Order
2. Acknowledgment of Media
3. Approval of the Agenda
4. Chair Remarks
5. Member Comments (Items Not on the Agenda)

**Items for Discussion and Consideration:**

6. Review Preliminary 2020 Business Plan with CEO

**Concluding Business:**

7. Board Member Comments
8. Adjournment



## STAFF REPORT

---

DATE: July 8, 2019  
FOR: All Boards All Directors  
SUBJECT: CEO Proposed 2020 Business Plan – Version 1

---

### **RECOMMENDATION**

Receive and file. Corporate-specific budgets, including reserve contributions, will be presented and reviewed at meetings scheduled in the upcoming week as noted on the budget calendar.

### **BACKGROUND**

Each of the corporate business plans have been developed in a manner that supports the mission statement and goals of the Laguna Woods Village Strategic Plan, namely:

- Ensure financial stability and longevity
- Improve customer service to meet residents' needs and concerns
- Attract, develop and retain high quality staff
- Implement technology advances
- Upgrade our infrastructure

### **DISCUSSION**

On July 8, 2019 the Chief Executive Officer (CEO) will be presenting a budgetary overview for the 2020 fiscal year before convening into special board meetings to review corporate-specific budgets. The following reference materials will be helpful throughout this process.

#### **Attachment 1 – Budget Calendar**

Meetings scheduled for development of the 2020 Business Plan.

#### **Attachment 2 – Presentation Slides**

Discussion content for All Boards meeting on July 8 at 1:30 p.m.

#### **Attachment 3 – Staffing Summary**

As a service organization, VMS staffing is the largest component of the business plan. The budget proposal includes a net increase of 14 positions to address enhancements in service levels and increased scopes of work.

#### **Attachment 4 – VMS Organization Chart**

A functional organization chart is included with the staffing report for reference.

#### **Attachment 5 – Budget Comparison Report**

This report shows a consolidated budget of \$102,913,069 for planned revenues and expenditures in GRF, United Mutual, and Third Mutual.

#### **Attachment 6 – Department Allocations**

This report summarizes the allocations between departments and to the three entities.

**FINANCIAL ANALYSIS**

This preliminary version of the budget represents an increase of \$4,937,716 or 5% when compared to current year, of which \$5,633,797 relates to operations and is offset by a decrease (\$696,081) in reserve programs. The financial impact of this budget proposal will be discussed with GRF, United, and Third at their upcoming budget meetings on July 10, 11, and 12 respectively.

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

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



Laguna Woods Village®

## Budget Calendar

for Development of the 2020 Business Plan

| DESCRIPTION        | All Boards                            | GRF                                   | United                                 | Third                                  |
|--------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|
| Budget Preparation |                                       | April / May                           |                                        |                                        |
| Landscape Review   |                                       |                                       | Thu May 30<br>10:00 A.M.<br>Board Room | Thu May 30<br>1:30 P.M.<br>Board Room  |
| Maintenance Review |                                       |                                       | Fri May 31<br>9:30 A.M.<br>Board Room  | Wed May 29<br>9:30 A.M.<br>Board Room  |
| Capital Review     |                                       | Mon Jun 10<br>1:30 P.M.<br>Board Room |                                        |                                        |
| Board Review       | Mon Jul 8*<br>1:30 P.M.<br>Board Room | Wed Jul 10<br>9:30 A.M.<br>Board Room | Thu Jul 11<br>9:30 A.M.<br>Board Room  | Fri Jul 12<br>9:30 A.M.<br>Board Room  |
| Board Review (TV6) |                                       | Mon Aug 5<br>1:30 P.M.<br>Board Room  | Fri Aug 9<br>10:00 A.M.<br>Board Room  | Thu Aug 8<br>1:30 P.M.<br>Board Room   |
| Board Resolutions  |                                       | Tue Sept 3<br>9:30 A.M.<br>Board Room | Tue Sept 10<br>9:30 A.M.<br>Board Room | Tue Sept 17<br>9:30 A.M.<br>Board Room |

\*The July 8 All Boards meeting will be followed by a Business Planning Committee meeting.



# PRELIMINARY 2020 BUSINESS PLAN

Version 1

July 8, 2019 – All Boards All Directors

1

## Budget Calendar



| DESCRIPTION        | All Boards                            | GRF                                   | United                                 | Third                                  |
|--------------------|---------------------------------------|---------------------------------------|----------------------------------------|----------------------------------------|
| Budget Preparation | April / May                           |                                       |                                        |                                        |
| Landscape Review   |                                       |                                       | Thu May 30<br>10:00 A.M.<br>Board Room | Thu May 30<br>1:30 P.M.<br>Board Room  |
| Maintenance Review |                                       |                                       | Fri May 31<br>9:30 A.M.<br>Board Room  | Wed May 29<br>9:30 A.M.<br>Board Room  |
| Capital Review     |                                       | Mon Jun 10<br>1:30 P.M.<br>Board Room |                                        |                                        |
| Board Review       | Mon Jul 8*<br>1:30 P.M.<br>Board Room | Wed Jul 10<br>9:30 A.M.<br>Board Room | Thu Jul 11<br>9:30 A.M.<br>Board Room  | Fri Jul 12<br>9:30 A.M.<br>Board Room  |
| Board Review (TV6) |                                       | Mon Aug 5<br>1:30 P.M.<br>Board Room  | Fri Aug 9<br>10:00 A.M.<br>Board Room  | Thu Aug 8<br>1:30 P.M.<br>Board Room   |
| Board Resolutions  |                                       | Tue Sept 3<br>9:30 A.M.<br>Board Room | Tue Sept 10<br>9:30 A.M.<br>Board Room | Tue Sept 17<br>9:30 A.M.<br>Board Room |

\* The July 8 All Boards meeting will be followed by a GRF Business Planning Committee meeting.

2

## Budget Highlights



### Mission Statement

Our mission is to ensure that  
Laguna Woods Village residents receive  
unparalleled opportunities to enjoy  
the utmost in active living.

3

## Budget Highlights

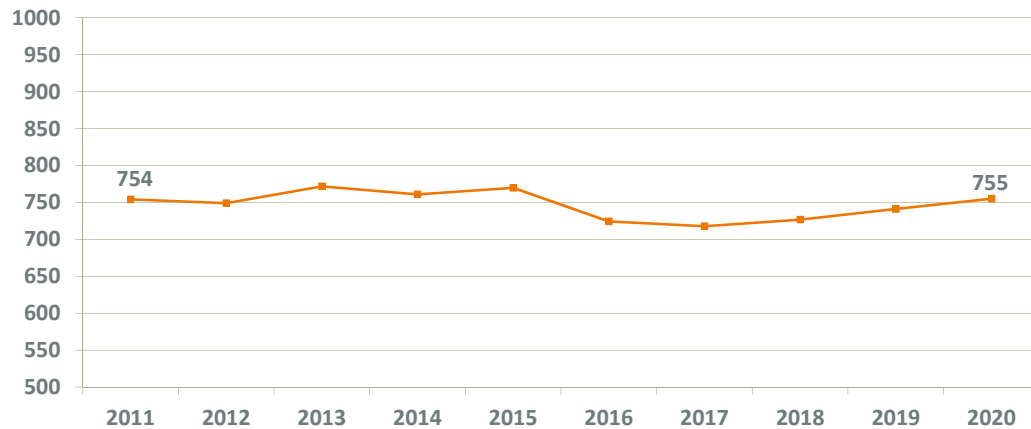


### Strategic Planning Goals Supported

- Ensure financial stability and longevity
- Improve customer service to meet residents' needs and concerns
- Attract, develop and retain high quality staff
- Implement technology advances
- Upgrade our infrastructure

4

## Staffing Full-time Equivalents



5

## Staffing Full-time Equivalents



| Department           | 2019   | 2020   | Increase/<br>(Decrease) |
|----------------------|--------|--------|-------------------------|
| Office of the CEO    | 9.00   | 10.00  | 1.00                    |
| Resident Services    | 36.00  | 35.00  | (1.00)                  |
| General Services     | 93.07  | 92.57  | (0.50)                  |
| Landscape Services   | 142.27 | 149.00 | 6.73                    |
| Broadband Services   | 23.00  | 23.00  | 0.00                    |
| Information Services | 10.50  | 10.50  | 0.00                    |

6

## Staffing Full-time Equivalents



| Division             | 2019          | 2020          | Increase/<br>(Decrease) |
|----------------------|---------------|---------------|-------------------------|
| Financial Services   | 30.00         | 31.00         | 1.00                    |
| Security Services    | 118.19        | 119.68        | 1.49                    |
| Recreation Services  | 85.11         | 86.36         | 1.25                    |
| Human Resources      | 8.40          | 8.40          | 0.00                    |
| Maint & Construction | 185.50        | 189.50        | 4.00                    |
| <b>Total FTEs</b>    | <b>741.04</b> | <b>755.01</b> | <b>13.97</b>            |

7

## 2020 Business Plan - Version 1



| Basic Monthly Assessment | United Members  | Third Members   |
|--------------------------|-----------------|-----------------|
| Mutual                   | \$419.52        | \$448.62        |
| GRF                      | \$205.82        | \$205.82        |
| <b>Total</b>             | <b>\$625.34</b> | <b>\$654.44</b> |

*This slide represents the proposed **Total Basic Assessment** that would be paid by United and Third members. Individual assessments would vary based on surcharges (Third), property taxes (United), and additional occupants.*

8



## GRF Assessment History



| Year                       | Assessment |
|----------------------------|------------|
| 2008                       | \$204.65   |
| 2009                       | \$216.16   |
| 2010                       | \$216.22   |
| 2011                       | \$199.71   |
| 2012                       | \$207.75   |
| 2013                       | \$208.40   |
| 2014                       | \$223.88   |
| 2015                       | \$216.06   |
| 2016                       | \$194.30   |
| 2017                       | \$193.61   |
| 2018                       | \$198.57   |
| 2019                       | \$202.83   |
| 2020                       | \$205.82   |
| Similar Assessment to 2008 |            |

9

## Consolidated Fund Balances



| Year | Balances     |
|------|--------------|
| 2010 | \$63,832,582 |
| 2011 | \$70,115,814 |
| 2012 | \$66,621,970 |
| 2013 | \$63,484,276 |
| 2014 | \$70,402,437 |
| 2015 | \$59,606,640 |
| 2016 | \$68,592,550 |
| 2017 | \$66,782,827 |
| 2018 | \$72,488,824 |
| 2019 | \$74,360,669 |

Improvement in Fund Balances

10

## Consolidated Revenues and Expenditures

*\$ in thousands*



|                           | 2016<br>Actual | 2017<br>Actual | 2018<br>Actual | 2019<br>Plan | 2020<br>Plan     | VAR \$<br>B/(W) |
|---------------------------|----------------|----------------|----------------|--------------|------------------|-----------------|
| Total Revenue             | \$13,421       | \$13,298       | \$17,227       | \$17,002     | <b>\$17,138</b>  | (\$136)         |
| Total Expense             | \$103,441      | \$102,885      | \$113,412      | \$114,978    | <b>\$120,051</b> | (\$5,073)       |
| Net Expense/<br>(Revenue) | \$90,020       | \$89,587       | \$96,185       | \$97,976     | <b>\$102,913</b> | (\$4,937)       |

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

Attachment 3

|                                           | 2016<br>Plan  | 2017<br>Plan  | 2018<br>Plan  | 2019<br>Final | 2020<br>Ver 1 | Increase<br>(Decrease) |
|-------------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|
| <b>ALL DEPARTMENTS</b>                    | <b>724.29</b> | <b>717.72</b> | <b>726.65</b> | <b>741.04</b> | <b>755.01</b> | <b>13.97</b>           |
| <b>Office of the CEO</b>                  | <b>5.00</b>   | <b>6.50</b>   | <b>7.00</b>   | <b>9.00</b>   | <b>10.00</b>  | <b>1.00</b>            |
| <b>Department of Resident Services</b>    | <b>21.83</b>  | <b>23.59</b>  | <b>32.00</b>  | <b>36.00</b>  | <b>35.00</b>  | <b>(1.00)</b>          |
| 200 Admin                                 | 0.24          | -             | 5.00          | 5.00          | 5.00          | -                      |
| 240 Community Services                    | 9.58          | 8.58          | 9.00          | 11.00         | 10.00         | (1.00)                 |
| 950 Property Services                     | 12.01         | 15.01         | 18.00         | 20.00         | 20.00         | -                      |
| <b>Department of General Services</b>     | <b>105.43</b> | <b>93.98</b>  | <b>94.57</b>  | <b>93.07</b>  | <b>92.57</b>  | <b>(0.50)</b>          |
| 902 General Services Admin                | 6.00          | 5.00          | 6.00          | 4.50          | 4.00          | (0.50)                 |
| 935 Janitorial                            | 36.42         | 36.26         | 18.00         | 19.00         | 19.00         | -                      |
| 936 Streets & Sidewalks                   | 16.08         | 15.72         | 16.00         | 16.00         | 16.00         | -                      |
| 945 GRF Janitorial                        |               | -             | 20.00         | 20.00         | 20.00         | -                      |
| 960 Fleet Maintenance                     | 18.29         | 14.29         | 13.00         | 13.00         | 12.00         | (1.00)                 |
| 970 Transportation                        | 28.64         | 22.71         | 21.57         | 20.57         | 21.57         | 1.00                   |
| <b>Department of Landscape Services</b>   | <b>135.11</b> | <b>132.76</b> | <b>133.87</b> | <b>142.27</b> | <b>149.00</b> | <b>6.73</b>            |
| 500 Landscape Admin                       | 3.50          | 4.00          | 9.00          | 8.50          | 10.00         | 1.50                   |
| 511 Nursery                               | 3.88          | 3.88          | 4.00          | 4.00          | 4.00          | -                      |
| 512 Composting                            | 1.03          | 1.03          | 1.00          | 1.00          | 1.00          | -                      |
| 520 GRF Grounds                           | -             | -             | -             | 6.90          | 8.00          | 1.10                   |
| 530 Grounds Maintenance                   | 84.61         | 84.98         | 79.65         | 79.65         | 83.50         | 3.85                   |
| 540 Irrigation                            | 17.55         | 17.55         | 16.50         | 16.50         | 17.00         | 0.50                   |
| 550 Small Equipment Repair                | 4.00          | 3.00          | 4.00          | 4.00          | 4.00          | -                      |
| 560 Pest Control                          | 4.84          | 4.84          | 5.00          | 5.00          | 5.00          | -                      |
| 570 Tree Trimming                         | 15.70         | 13.48         | 14.72         | 16.72         | 16.50         | (0.22)                 |
| <b>Department of Broadband Services</b>   | <b>22.27</b>  | <b>23.51</b>  | <b>21.47</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>-</b>               |
| 010 Broadband Admin                       | 1.76          | 2.00          | 1.00          | 1.50          | 1.50          | -                      |
| 020 TV Operations                         | 11.50         | 12.50         | 10.47         | 11.50         | 11.50         | -                      |
| 030 TV Studio                             | 6.01          | 6.01          | 7.00          | 7.00          | 7.00          | -                      |
| 040 Media Services                        | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -                      |
| 050 High Speed Internet                   | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                      |
| <b>Department of Information Services</b> | <b>11.00</b>  | <b>10.04</b>  | <b>11.00</b>  | <b>10.50</b>  | <b>10.50</b>  | <b>-</b>               |
| <b>Department of Financial Services</b>   | <b>20.66</b>  | <b>29.63</b>  | <b>29.50</b>  | <b>30.00</b>  | <b>31.00</b>  | <b>1.00</b>            |
| 300 Financial Services                    | 20.66         | 18.58         | 18.50         | 19.00         | 20.00         | 1.00                   |
| 241 Mail and Copy Service                 | 3.02          | 3.02          | 3.00          | 3.00          | 3.00          | -                      |
| 311 Warehouse                             | 3.02          | 3.02          | 3.00          | 3.00          | 3.00          | -                      |
| 370 Purchasing                            | 5.01          | 5.01          | 5.00          | 5.00          | 5.00          | -                      |

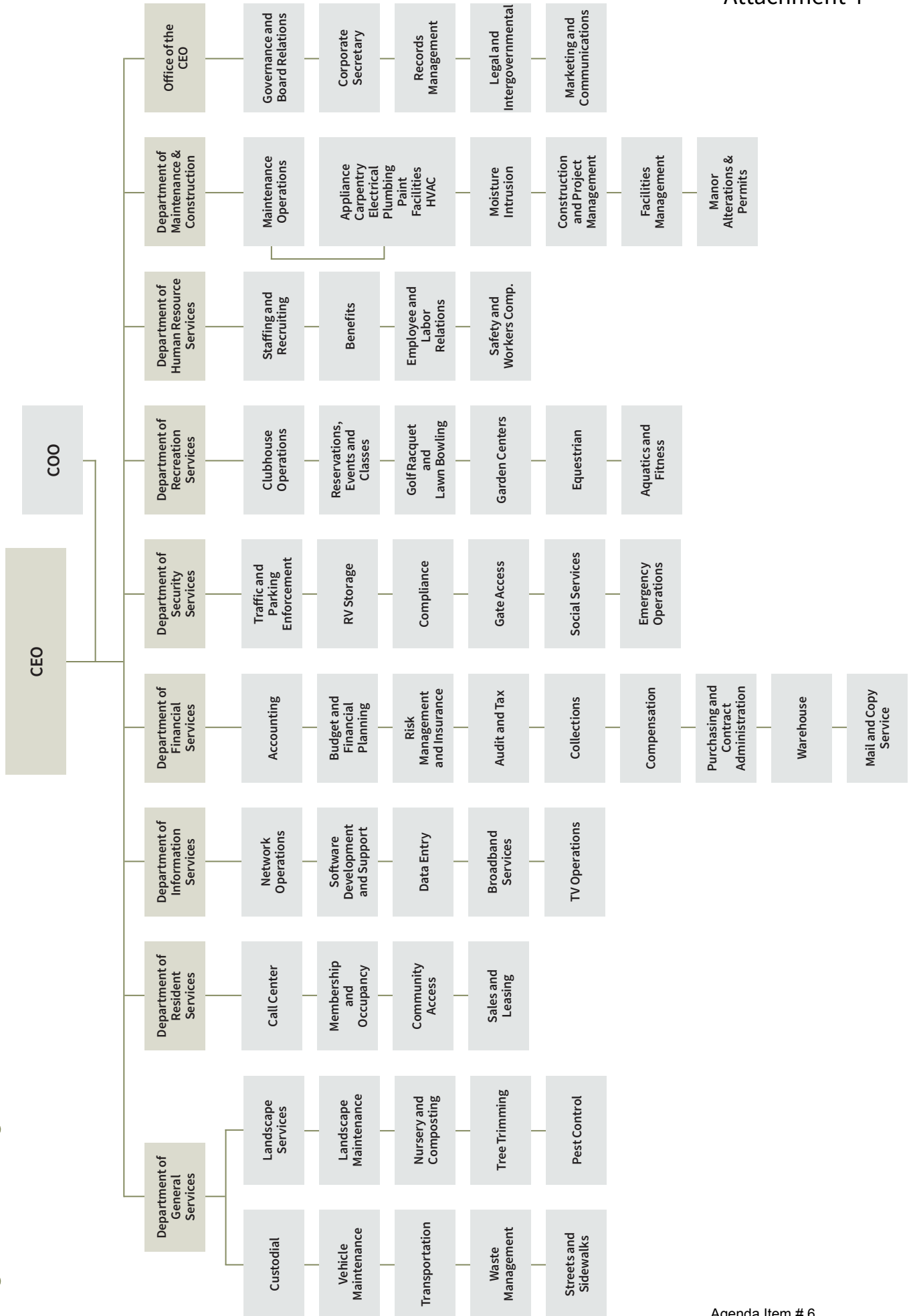
**Laguna Woods Village  
Department Staffing  
Full Time Equivalents**

Attachment 3

|                                                     | 2016<br>Plan  | 2017<br>Plan  | 2018<br>Plan  | 2019<br>Final | 2020<br>Ver 1 | Increase<br>(Decrease) |
|-----------------------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------|
| <b>Department of Security Services</b>              | <b>125.33</b> | <b>119.10</b> | <b>115.61</b> | <b>118.19</b> | <b>119.68</b> | <b>1.49</b>            |
| 400 Security Services                               | 119.83        | 114.60        | 111.14        | 113.69        | 114.68        | 0.99                   |
| 220 Social Services                                 | 5.50          | 4.50          | 4.47          | 4.50          | 5.00          | 0.50                   |
| <b>Department of Recreation Services</b>            | <b>97.18</b>  | <b>95.40</b>  | <b>86.73</b>  | <b>85.11</b>  | <b>86.36</b>  | <b>1.25</b>            |
| 600 Recreation Admin                                | 4.11          | 3.61          | 4.25          | 5.25          | 16.48         | 11.23                  |
| 602 Bar Services                                    | 0.60          | 0.60          | 0.60          | 0.60          | 0.60          | -                      |
| 610 Community Center Rec Rooms                      | 0.75          | 0.75          | 0.75          | 0.75          | -             | (0.75)                 |
| 611 Clubhouse 1                                     | 4.69          | 4.74          | 4.75          | 4.75          | 3.25          | (1.50)                 |
| 612 Clubhouse 2                                     | 1.43          | 4.50          | 4.29          | 4.29          | 2.70          | (1.59)                 |
| 613 Performing Arts Center                          | 7.87          | 7.72          | 7.65          | 8.65          | 5.25          | (3.40)                 |
| 614 Clubhouse 4                                     | 3.32          | 3.32          | 3.96          | 3.96          | 3.00          | (0.96)                 |
| 615 Clubhouse 5                                     | 4.29          | 4.29          | 4.25          | 4.25          | 3.70          | (0.55)                 |
| 616 Clubhouse 6                                     | 1.85          | 1.85          | 1.95          | 1.95          | 0.20          | (1.75)                 |
| 617 Clubhouse 7                                     | 2.61          | 2.21          | 2.70          | 2.70          | 1.30          | (1.40)                 |
| 620 Equestrian                                      | 4.58          | 4.58          | 4.50          | 4.50          | 4.50          | -                      |
| 521 Garden Centers                                  | 1.00          | 0.50          | 1.00          | 1.00          | 2.00          | 1.00                   |
| 670 Golf Operations 27 Hole                         | 15.98         | 14.13         | 12.96         | 12.96         | 11.38         | (1.58)                 |
| 680 Golf Operations 9 Hole                          | 1.96          | 1.96          | 1.96          | 1.96          | 1.96          | -                      |
| 690 Aquatics                                        | 9.72          | 9.72          | -             | -             | 1.00          | 1.00                   |
| 691 Fitness                                         | 9.37          | 8.87          | 8.90          | 7.90          | 8.90          | 1.00                   |
| 580 Golf Maintenance 27 Hole                        | 21.03         | 20.03         | 20.26         | 17.64         | 18.14         | 0.50                   |
| 581 Golf Maintenance 9 Hole                         | 2.02          | 2.02          | 2.00          | 2.00          | 2.00          | -                      |
| <b>Department of Human Resource Services</b>        | <b>8.40</b>   | <b>9.40</b>   | <b>9.40</b>   | <b>8.40</b>   | <b>8.40</b>   | <b>-</b>               |
| <b>Department of Maintenance &amp; Construction</b> | <b>172.08</b> | <b>173.81</b> | <b>185.50</b> | <b>185.50</b> | <b>189.50</b> | <b>4.00</b>            |
| 900 Maintenance Operations                          | 7.00          | 5.00          | 7.00          | 7.00          | 8.00          | 1.00                   |
| 904 Maintenance Services                            | 3.00          | 3.00          | 4.00          | 4.00          | 6.00          | 2.00                   |
| 909 Moisture Intrusion                              | -             | -             | 6.00          | 7.00          | 7.00          | -                      |
| 910 Building Maintenance                            | 12.03         | 13.03         | 9.00          | 9.00          | 9.00          | -                      |
| 911 Appliance                                       | 6.45          | 6.45          | 5.00          | 5.00          | 5.00          | -                      |
| 912 Carpentry                                       | 40.15         | 41.15         | 43.00         | 42.00         | 42.00         | -                      |
| 913 Electrical                                      | 7.14          | 8.14          | 10.00         | 10.00         | 11.00         | 1.00                   |
| 914 Plumbing                                        | 21.82         | 23.82         | 24.00         | 24.00         | 24.00         | -                      |
| 917 Interior Components                             | 8.99          | 8.72          | 9.00          | 9.00          | 8.00          | (1.00)                 |
| 918 Handyman Services                               | -             | -             | -             | 2.00          | 2.00          | -                      |
| 920 Construction/Project Management                 | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | -                      |
| 925 Manor Alterations and Permits                   | 8.03          | 7.03          | 9.00          | 9.00          | 11.00         | 2.00                   |
| 926 Facilities Management                           | 6.09          | 6.09          | 6.00          | 6.00          | 5.00          | (1.00)                 |
| 932 Paint                                           | 43.38         | 43.38         | 45.50         | 43.50         | 43.50         | -                      |

# ORGANIZATION CHART BY DIVISION – VMS, INC.

December 2018



**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2020**  
SUMMARY OF ALL UNITS

**Attachment 5**

|                                                              | <u>2016 Actuals</u> | <u>2017 Actuals</u> | <u>2018 Actuals</u> | <u>2019 Budget</u> | <u>2020 Budget</u> | <u>Increase/<br/>(Decrease)</u> | <u>VAR %</u>  |
|--------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------------------|---------------|
| <b>Non-Assessment Revenues:</b>                              |                     |                     |                     |                    |                    |                                 |               |
| <b>Trust Facilities Fees</b>                                 |                     |                     |                     |                    |                    |                                 |               |
| 41006500 - Trust Facilities Fees                             | \$2,230,000         | \$2,535,000         | \$3,607,500         | \$4,141,356        | \$3,704,250        | \$437,106                       | 11%           |
| <b>Total Trust Facilities Fees</b>                           | <b>2,230,000</b>    | <b>2,535,000</b>    | <b>3,607,500</b>    | <b>4,141,356</b>   | <b>3,704,250</b>   | <b>437,106</b>                  | <b>11%</b>    |
| <b>Golf Green Fees</b>                                       |                     |                     |                     |                    |                    |                                 |               |
| 42001000 - Golf Green Fees - Residents                       | 944,501             | 920,154             | 1,225,612           | 1,364,600          | 1,269,000          | 95,600                          | 7%            |
| 42001500 - Golf Green Fees - Guests                          | 197,349             | 207,659             | 241,579             | 253,112            | 246,000            | 7,112                           | 3%            |
| <b>Total Golf Green Fees</b>                                 | <b>1,141,850</b>    | <b>1,127,813</b>    | <b>1,467,191</b>    | <b>1,617,712</b>   | <b>1,515,000</b>   | <b>102,712</b>                  | <b>6%</b>     |
| <b>Golf Operations</b>                                       |                     |                     |                     |                    |                    |                                 |               |
| 42002000 - Golf Driving Range Fees                           | 102,713             | 97,822              | 110,420             | 107,000            | 70,000             | 37,000                          | 35%           |
| 42003000 - Golf Cart Use Fees                                | 169,422             | 168,764             | 162,484             | 169,165            | 162,000            | 7,165                           | 4%            |
| 42004000 - Golf Lesson Fees                                  | 27,525              | 25,835              | 15,985              | 25,000             | 15,000             | 10,000                          | 40%           |
| 42005000 - Golf Club Storage Fees                            | 0                   | 2,395               | 920                 | 2,400              | 2,400              | 0                               | 0%            |
| 42005500 - Golf Club Rental Fees                             | 0                   | 78                  | 0                   | 65                 | 50                 | 15                              | 23%           |
| <b>Total Golf Operations</b>                                 | <b>299,660</b>      | <b>294,894</b>      | <b>289,809</b>      | <b>303,630</b>     | <b>249,450</b>     | <b>54,180</b>                   | <b>18%</b>    |
| <b>Merchandise Sales</b>                                     |                     |                     |                     |                    |                    |                                 |               |
| 41501000 - Merchandise Sales - Pro Shop                      | 144,288             | 191,429             | 201,529             | 175,000            | 195,000            | (20,000)                        | (11%)         |
| 41501500 - Merchandise Sales - Warehouse                     | 33,808              | 38,515              | 25,495              | 30,000             | 20,000             | 10,000                          | 33%           |
| 41502500 - Merchandise Sales - Fitness                       | 231                 | 1,526               | 1,135               | 1,526              | 1,330              | 196                             | 13%           |
| 41503500 - Merchandise Sales - Broadband                     | 24,481              | 16,710              | 30,055              | 25,000             | 31,300             | (6,300)                         | (25%)         |
| 41504500 - Merchandise Sales - Nursery                       | 1,607               | 0                   | 3,789               | 0                  | 0                  | 0                               | 0%            |
| 41505000 - Bar Sales                                         | 86,469              | 82,233              | 76,127              | 85,000             | 72,000             | 13,000                          | 15%           |
| <b>Total Merchandise Sales</b>                               | <b>290,884</b>      | <b>330,413</b>      | <b>338,131</b>      | <b>316,526</b>     | <b>319,630</b>     | <b>(3,104)</b>                  | <b>(1%)</b>   |
| <b>Clubhouse Rentals and Event Fees</b>                      |                     |                     |                     |                    |                    |                                 |               |
| 42501000 - Clubhouse Room Rentals - Residents                | 291,906             | 249,898             | 323,965             | 538,240            | 326,755            | 211,485                         | 39%           |
| 42501500 - Clubhouse Room Rentals - Exception Rate           | 4,282               | 55,141              | 63,419              | 88,075             | 66,356             | 21,719                          | 25%           |
| 42502000 - Clubhouse Event Fees - Residents                  | 263,114             | 291,027             | 252,622             | 371,362            | 276,690            | 94,672                          | 25%           |
| 42502500 - Clubhouse Event Fees - Non Residents              | 0                   | 0                   | 988                 | 0                  | 0                  | 0                               | 0%            |
| 42503000 - Village Greens Room Rentals - Residents           | 1,642               | 5,899               | 5,068               | 6,719              | 4,200              | 2,519                           | 37%           |
| 42503500 - Village Greens Room Rentals - Non Residents       | 870                 | 1,307               | 780                 | 2,940              | 1,000              | 1,940                           | 66%           |
| <b>Total Clubhouse Rentals and Event Fees</b>                | <b>561,814</b>      | <b>603,271</b>      | <b>646,842</b>      | <b>1,007,336</b>   | <b>675,001</b>     | <b>332,335</b>                  | <b>33%</b>    |
| <b>Rentals</b>                                               |                     |                     |                     |                    |                    |                                 |               |
| 43001000 - Garden Plot Rental                                | 43,098              | 36,945              | 44,299              | 52,000             | 50,000             | 2,000                           | 4%            |
| 43001500 - Shade House Rental Space                          | 0                   | 338                 | 360                 | 0                  | 400                | (400)                           | 0%            |
| 45506500 - Rental Fee                                        | 21,500              | 2,000               | 0                   | 0                  | 0                  | 0                               | 0%            |
| 48001500 - Lease Revenue                                     | 46,800              | 49,320              | 58,320              | 45,000             | 58,320             | (13,320)                        | (30%)         |
| <b>Total Rentals</b>                                         | <b>111,398</b>      | <b>88,602</b>       | <b>102,979</b>      | <b>97,000</b>      | <b>108,720</b>     | <b>(11,720)</b>                 | <b>(12%)</b>  |
| <b>Fees and Charges for Services to Residents</b>            |                     |                     |                     |                    |                    |                                 |               |
| 46501000 - Permit Fee                                        | 134,613             | 140,773             | 215,689             | 147,815            | 150,000            | (2,185)                         | (1%)          |
| 46501500 - Inspection Fee                                    | 63,160              | 100,175             | 133,146             | 105,814            | 105,814            | 0                               | 0%            |
| 46502000 - Resident Maintenance Fee                          | 725,163             | 282,439             | 1,142,571           | 699,949            | 667,554            | 32,395                          | 5%            |
| <b>Total Fees and Charges for Services to Residents</b>      | <b>922,936</b>      | <b>523,387</b>      | <b>1,491,406</b>    | <b>953,578</b>     | <b>923,368</b>     | <b>30,210</b>                   | <b>3%</b>     |
| <b>Broadband Services</b>                                    |                     |                     |                     |                    |                    |                                 |               |
| 45001000 - Ad Insertion                                      | 773,714             | 666,983             | 985,218             | 650,000            | 985,000            | (335,000)                       | (52%)         |
| 45001500 - Premium Channel                                   | 562,551             | 408,621             | 390,250             | 500,000            | 400,000            | 100,000                         | 20%           |
| 45002000 - Cable Service Call                                | 72,676              | 60,930              | 95,835              | 150,000            | 99,670             | 50,330                          | 34%           |
| 45002500 - Cable Commission                                  | 38,891              | 69,660              | 92,981              | 50,000             | 57,000             | (7,000)                         | (14%)         |
| 45003000 - High Speed Internet                               | 1,351,327           | 1,460,957           | 1,541,444           | 1,600,000          | 1,600,000          | 0                               | 0%            |
| 45003500 - Equipment Rental                                  | 1,421,000           | 1,608,265           | 1,694,604           | 1,721,000          | 1,868,000          | (147,000)                       | (9%)          |
| 45004000 - Video Production                                  | 63,799              | 51,289              | 46,795              | 55,000             | 50,000             | 5,000                           | 9%            |
| 45004500 - Video Re-Production                               | 2,977               | 2,497               | 2,443               | 2,500              | 2,000              | 500                             | 20%           |
| 45005000 - Message Board                                     | 20,000              | 18,000              | 22,325              | 19,000             | 19,000             | 0                               | 0%            |
| 45005500 - Advertising                                       | 42,455              | 34,704              | 35,819              | 42,500             | 38,000             | 4,500                           | 11%           |
| <b>Total Broadband Services</b>                              | <b>4,349,389</b>    | <b>4,381,905</b>    | <b>4,907,714</b>    | <b>4,790,000</b>   | <b>5,118,670</b>   | <b>(328,670)</b>                | <b>(7%)</b>   |
| <b>Laundry</b>                                               |                     |                     |                     |                    |                    |                                 |               |
| 46005000 - Coin Op Laundry Machine                           | 238,296             | 301,681             | 404,087             | 500,000            | 432,000            | 68,000                          | 14%           |
| <b>Total Laundry</b>                                         | <b>238,296</b>      | <b>301,681</b>      | <b>404,087</b>      | <b>500,000</b>     | <b>432,000</b>     | <b>68,000</b>                   | <b>14%</b>    |
| <b>Interest Income</b>                                       |                     |                     |                     |                    |                    |                                 |               |
| 49001000 - Interest Income - Treasury Notes                  | 38,474              | 93,297              | 313,120             | 260,745            | 399,453            | (138,707)                       | (53%)         |
| 49001100 - Interest Income - Other Nondiscretionary          | 0                   | 0                   | 1,216               | 1,534              | 1,474              | 61                              | 4%            |
| 49001500 - Interest Income - Treasury Notes - Discretionary  | 585,632             | 637,937             | 753,152             | 425,738            | 958,755            | (533,017)                       | (125%)        |
| 49002000 - Interest Income - Money Market                    | 4,595               | 4,944               | 21,696              | 4,337              | 27,577             | (23,241)                        | (536%)        |
| 49002500 - Interest Income - Gmma Securities - Discretionary | 453,485             | 335,615             | 306,515             | 144,703            | 387,480            | (242,777)                       | (168%)        |
| 49003000 - TFFF Interest From Financing                      | 5,353               | 6,424               | 8,416               | 6,758              | 10,200             | (3,443)                         | (51%)         |
| <b>Total Interest Income</b>                                 | <b>1,087,539</b>    | <b>1,078,217</b>    | <b>1,404,115</b>    | <b>843,815</b>     | <b>1,784,939</b>   | <b>(941,124)</b>                | <b>(112%)</b> |
| <b>Miscellaneous</b>                                         |                     |                     |                     |                    |                    |                                 |               |
| 43501000 - Horse Boarding Fee                                | 73,007              | 66,700              | 63,493              | 90,000             | 64,584             | 25,416                          | 28%           |
| 43501500 - Horse Feed Fee                                    | 28,547              | 29,716              | 28,764              | 35,200             | 28,700             | 6,500                           | 18%           |
| 43502000 - Horse Trailer Parking Fee                         | 1,106               | 720                 | 480                 | 480                | 480                | 0                               | 0%            |
| 43502500 - Horse Lesson Fee - Resident                       | 27,079              | 25,199              | 23,498              | 30,500             | 25,260             | 5,240                           | 17%           |
| 44001000 - Fitness Fee - Guests                              | 1,056               | 1,614               | 1,168               | 800                | 0                  | 800                             | 100%          |

**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2020**

SUMMARY OF ALL UNITS

**Attachment 5**

|                                                   | 2016 Actuals      | 2017 Actuals      | 2018 Actuals      | 2019 Budget       | 2020 Budget       | Increase/<br>(Decrease) | VAR %       |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------|
| 44001500 - Pool Fee - Guests                      | 13,534            | 3,978             | 2,399             | 6,000             | 0                 | 6,000                   | 100%        |
| 44002000 - Bridge Room Fee - Guests               | 66,680            | 64,851            | 62,193            | 66,680            | 62,193            | 4,487                   | 7%          |
| 44002500 - Parking Fees - Non Residents           | 38,740            | 48,070            | 43,355            | 60,000            | 120,000           | (60,000)                | (100%)      |
| 44003000 - Class Fees                             | 82,889            | 122,948           | 153,662           | 126,990           | 142,920           | (15,930)                | (13%)       |
| 44003500 - Locker Rental Fee                      | 4,252             | 4,784             | 5,276             | 5,034             | 5,552             | (518)                   | (10%)       |
| 44004500 - Clubhouse Labor Fee                    | 41,976            | 41,624            | 39,740            | 40,993            | 38,800            | 2,193                   | 5%          |
| 44005000 - Clubhouse Equipment Fee                | 69                | 0                 | 0                 | 0                 | 0                 | 0                       | 0%          |
| 44005500 - Clubhouse Catering Fee                 | 14,977            | 25,980            | 19,038            | 26,880            | 20,855            | 6,025                   | 22%         |
| 44006000 - Tickets Sales - Residents              | 11,919            | 805               | 50                | 1,050             | 805               | 245                     | 23%         |
| 44006500 - Sponsorship Income                     | 45,469            | 34,027            | 40,585            | 21,650            | 34,000            | (12,350)                | (57%)       |
| 45507500 - Key Replacement Fee                    | (23)              | 0                 | 0                 | 0                 | 0                 | 0                       | 0%          |
| 46001000 - RV Storage Fee                         | 62,203            | 60,308            | 110,559           | 100,000           | 100,000           | 0                       | 0%          |
| 46001500 - RV Lot Card Fee                        | 0                 | (292)             | 0                 | 0                 | 0                 | 0                       | 0%          |
| 46002000 - Traffic Violation                      | 58,789            | 56,828            | 89,581            | 57,000            | 60,000            | (3,000)                 | (5%)        |
| 46002500 - Smoke Detector Installation & Repair   | 13                | 0                 | 0                 | 0                 | 0                 | 0                       | 0%          |
| 46003500 - Security Standby Fee                   | 3,631             | 200               | 4,500             | 200               | 4,500             | (4,300)                 | (2150%)     |
| 46004000 - Estate Sale Fee                        | 5,970             | 4,680             | 3,290             | 4,100             | 4,000             | 100                     | 2%          |
| 46004500 - Resident Violations                    | 48,080            | 117,083           | 159,523           | 20,000            | 75,000            | (55,000)                | (275%)      |
| 44501000 - Additional Occupant Fee                | 126,462           | 172,694           | 265,897           | 322,000           | 225,000           | 97,000                  | 30%         |
| 44501500 - Lease Processing Fee - United          | 124,222           | 101,860           | 113,580           | 120,000           | 119,207           | 793                     | 1%          |
| 44501510 - Lease Processing Fee - Third           | 145,613           | 174,218           | 247,699           | 225,000           | 252,000           | (27,000)                | (12%)       |
| 44502000 - Variance Processing Fee                | 12,300            | 11,510            | 7,914             | 12,500            | 12,500            | 0                       | 0%          |
| 44502500 - Non-Sale Transfer Fee - Third          | 4,100             | 3,590             | 2,050             | 3,000             | 2,000             | 1,000                   | 33%         |
| 44503000 - Stock Transfer Fee                     | 13,260            | 12,780            | 15,110            | 13,000            | 17,000            | (4,000)                 | (31%)       |
| 44503500 - Resale Processing Fee                  | 11,340            | 9,576             | 18,144            | 15,000            | 15,000            | 0                       | 0%          |
| 44503510 - Resale Processing Fee - United         | 182,756           | 170,044           | 122,934           | 210,000           | 125,000           | 85,000                  | 40%         |
| 44503520 - Resale Processing Fee - Third          | 199,584           | 205,296           | 153,086           | 200,000           | 175,000           | 25,000                  | 13%         |
| 44504000 - Resident Id Card Fee                   | 25,700            | 22,920            | 20,570            | 28,000            | 25,000            | 3,000                   | 11%         |
| 44504500 - Notary Fee                             | (29)              | 20                | 10                | 50                | 0                 | 50                      | 100%        |
| 44505500 - Hoa Certification Fee                  | 5,400             | 4,295             | 7,290             | 9,000             | 5,250             | 3,750                   | 42%         |
| 44506000 - Photo Copy Fee                         | 74,534            | 75,844            | 74,286            | 78,000            | 80,000            | (2,000)                 | (3%)        |
| 44506500 - Auto Decal Fee                         | 4,263             | 39,403            | 45,442            | 110,000           | 80,000            | 30,000                  | 27%         |
| 44507000 - Golf Cart Electric Fee                 | 133,712           | 126,340           | 128,996           | 128,000           | 130,000           | (2,000)                 | (2%)        |
| 44507200 - Electric Vehicle Plug-In Fee           | 0                 | 12,124            | 14,131            | 12,000            | 13,000            | (1,000)                 | (8%)        |
| 44507500 - Carport Space Rental Fee               | 5,577             | 5,464             | 7,844             | 10,800            | 6,500             | 4,300                   | 40%         |
| 47001000 - Cash Discounts - Accounts Payable      | 629               | 453               | 30                | 0                 | 0                 | 0                       | 0%          |
| 47001500 - Late Fee Revenue                       | 48,604            | 67,770            | 113,081           | 133,000           | 134,050           | (1,050)                 | (1%)        |
| 47002000 - Collection Administrative Fee          | 3,120             | 48,230            | 7,000             | 0                 | 0                 | 0                       | 0%          |
| 47002010 - Collection Administrative Fee - United | 49,840            | 1,800             | 63,890            | 72,000            | 72,000            | 0                       | 0%          |
| 47002020 - Collection Administrative Fee - Third  | 10,000            | 3,000             | 3,500             | 0                 | 0                 | 0                       | 0%          |
| 47002500 - Collection Interest Revenue            | 12,349            | 9,481             | 12,317            | 12,000            | 9,000             | 3,000                   | 25%         |
| 47501000 - Recycling                              | 1,626             | 4,431             | 11,958            | 9,000             | 11,000            | (2,000)                 | (22%)       |
| 47501500 - Rebates                                | 3,000             | 0                 | 0                 | 0                 | 0                 | 0                       | 0%          |
| 48001000 - Legal Fee                              | 3,141             | 1,737             | 182,637           | 10,000            | 4,400             | 5,600                   | 56%         |
| 46005500 - Disaster Task Force                    | 3,849             | 4,527             | 5,568             | 4,000             | 3,000             | 1,000                   | 25%         |
| 49004000 - Insurance Reimbursement                | 324,098           | 24,208            | 0                 | 0                 | 0                 | 0                       | 0%          |
| 49009000 - Miscellaneous Revenue                  | 28,551            | 9,109             | 70,776            | 1,477             | 3,250             | (1,773)                 | (120%)      |
| <b>Total Miscellaneous</b>                        | <b>2,187,563</b>  | <b>2,032,548</b>  | <b>2,566,893</b>  | <b>2,431,384</b>  | <b>2,306,806</b>  | <b>124,578</b>          | <b>5%</b>   |
| <b>Total Non-Assessment Revenue</b>               | <b>13,421,330</b> | <b>13,297,730</b> | <b>17,226,667</b> | <b>17,002,336</b> | <b>17,137,833</b> | <b>(135,497)</b>        | <b>(1%)</b> |
| <b>Expenses:</b>                                  |                   |                   |                   |                   |                   |                         |             |
| <b>Employee Compensation</b>                      |                   |                   |                   |                   |                   |                         |             |
| 51011000 - Salaries & Wages - Regular             | 15,231,449        | 16,255,267        | 16,540,816        | 17,602,105        | 18,839,214        | 1,237,109               | 7%          |
| 51021000 - Union Wages - Regular                  | 13,508,242        | 14,477,735        | 14,515,232        | 15,607,203        | 15,881,822        | 274,618                 | 2%          |
| 51041000 - Wages - Overtime                       | 338,720           | 445,017           | 327,127           | 118,265           | 308,532           | 190,267                 | 161%        |
| 51051000 - Union Wages - Overtime                 | 258,876           | 324,452           | 247,809           | 160,412           | 208,910           | 48,498                  | 30%         |
| 51061000 - Holiday & Vacation                     | 2,876,887         | 1,606,219         | 3,240,116         | 2,583,710         | 2,688,954         | 105,244                 | 4%          |
| 51071000 - Sick                                   | 739,418           | 825,195           | 953,162           | 1,053,882         | 1,096,811         | 42,929                  | 4%          |
| 51081000 - Sick - Part Time                       | 0                 | 0                 | 0                 | 2,439             | 32,700            | 30,261                  | 1241%       |
| 51091000 - Missed Meal Penalty                    | 17,784            | 37,165            | 73,668            | 11,415            | 26,091            | 14,676                  | 129%        |
| 51101000 - Temporary Help                         | 596,146           | 650,850           | 362,435           | 112,000           | 221,500           | 109,500                 | 98%         |
| 51981000 - Compensation Accrual                   | 484,979           | (5,253)           | 160,578           | 14,758            | 0                 | (14,758)                | (100%)      |
| <b>Total Employee Compensation</b>                | <b>34,052,502</b> | <b>34,616,647</b> | <b>36,420,942</b> | <b>37,266,189</b> | <b>39,304,533</b> | <b>2,038,344</b>        | <b>5%</b>   |
| <b>Compensation Related</b>                       |                   |                   |                   |                   |                   |                         |             |
| 52411000 - F.I.C.A.                               | 2,447,996         | 2,532,270         | 2,664,649         | 2,791,852         | 2,918,787         | 126,934                 | 5%          |
| 52421000 - F.U.I.                                 | 166,604           | 182,393           | 41,738            | 60,126            | 42,480            | (17,646)                | (29%)       |
| 52431000 - S.U.I.                                 | 242,965           | 236,431           | 368,687           | 255,613           | 243,981           | (11,632)                | (5%)        |
| 52441000 - Union Medical                          | 4,067,231         | 4,731,578         | 4,896,418         | 5,271,468         | 4,929,322         | (342,146)               | (6%)        |
| 52451000 - Workers' Compensation Insurance        | 2,025,963         | 1,489,569         | 2,516,761         | 2,529,504         | 2,111,131         | (418,373)               | (17%)       |
| 52461000 - Non Union Medical & Life Insurance     | 1,483,760         | 1,446,121         | 1,690,935         | 1,825,101         | 1,960,725         | 135,624                 | 7%          |
| 52461500 - VUL Premium                            | 0                 | 0                 | 56,076            | 0                 | 0                 | 0                       | 0%          |
| 52461550 - VUL Interest                           | 0                 | 0                 | (1,771)           | 0                 | 0                 | 0                       | 0%          |
| 52471000 - Union Retirement Plan                  | 845,294           | 842,511           | 867,749           | 861,481           | 870,325           | 8,845                   | 1%          |
| 52481000 - Non-Union Retirement Plan              | 248,072           | 441,433           | 368,881           | 667,446           | 713,084           | 45,637                  | 7%          |
| 52491000 - Resident Staff Benefits                | 96,918            | 772               | 0                 | 0                 | 0                 | 0                       | 0%          |
| 52981000 - Compensation Related Accrual           | 24,228            | 11,839            | 176,085           | 3,826             | 0                 | (3,826)                 | (100%)      |
| <b>Total Compensation Related</b>                 | <b>11,649,032</b> | <b>11,914,917</b> | <b>13,646,208</b> | <b>14,266,416</b> | <b>13,789,834</b> | <b>(476,582)</b>        | <b>(3%)</b> |
| <b>Materials and Supplies</b>                     |                   |                   |                   |                   |                   |                         |             |
| 53001000 - Materials & Supplies                   | 2,114,773         | 2,465,096         | 2,083,488         | 2,406,551         | 2,617,585         | 211,034                 | 9%          |
| 53002000 - Expense To Fixed Assets                | (113,895)         | 0                 | 0                 | 0                 | 0                 | 0                       | 0%          |

**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2020**

SUMMARY OF ALL UNITS

**Attachment 5**

|                                                  | 2016 Actuals      | 2017 Actuals      | 2018 Actuals      | 2019 Budget       | 2020 Budget       | Increase/<br>(Decrease) | VAR %        |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|--------------|
| 53002500 - Printed Membership Materials          | 0                 | 2,999             | 1,239             | 0                 | 0                 | 0                       | 0%           |
| 53003000 - Materials Direct                      | 3,331,318         | 2,773,451         | 3,399,265         | 3,571,868         | 4,276,018         | 704,150                 | 20%          |
| 53003500 - Materials Direct - Grf                | 171,652           | 282,802           | 438,366           | 450,766           | 363,077           | (87,689)                | (19%)        |
| 53004000 - Freight                               | 37,479            | 34,178            | 37,810            | 39,185            | 38,543            | (642)                   | (2%)         |
| <b>Total Materials and Supplies</b>              | <b>5,541,327</b>  | <b>5,558,526</b>  | <b>5,960,168</b>  | <b>6,468,370</b>  | <b>7,295,223</b>  | <b>826,853</b>          | <b>13%</b>   |
| <b>Cost of Goods Sold</b>                        |                   |                   |                   |                   |                   |                         |              |
| 53101000 - Cost Of Sales - Warehouse             | 51,151            | 2,467             | 9,373             | 16,396            | 10,310            | (6,086)                 | (37%)        |
| 53101500 - Cost Of Sales - Pro Shop              | 120,401           | 153,385           | 171,689           | 140,000           | 146,000           | 6,000                   | 4%           |
| 53102000 - Cost Of Sales - Alcohol               | 19,253            | 25,080            | 19,508            | 22,000            | 20,000            | (2,000)                 | (9%)         |
| 53103500 - Earthquake Materials                  | 4,056             | 16,477            | 10,712            | 15,000            | 15,000            | 0                       | 0%           |
| <b>Total Cost of Goods Sold</b>                  | <b>194,861</b>    | <b>202,658</b>    | <b>211,310</b>    | <b>193,396</b>    | <b>191,310</b>    | <b>(2,086)</b>          | <b>(1%)</b>  |
| <b>Community Events</b>                          |                   |                   |                   |                   |                   |                         |              |
| 53201000 - Community Events                      | 336,348           | 425,255           | 430,812           | 422,945           | 460,506           | 37,561                  | 9%           |
| <b>Total Community Events</b>                    | <b>336,348</b>    | <b>425,255</b>    | <b>430,812</b>    | <b>422,945</b>    | <b>460,506</b>    | <b>37,561</b>           | <b>9%</b>    |
| <b>Utilities and Telephone</b>                   |                   |                   |                   |                   |                   |                         |              |
| 53301000 - Electricity                           | 1,832,104         | 1,663,144         | 1,499,195         | 1,377,558         | 1,497,020         | 119,462                 | 9%           |
| 53301500 - Sewer                                 | 3,428,389         | 3,459,980         | 3,500,890         | 3,578,225         | 3,645,342         | 67,117                  | 2%           |
| 53302000 - Water                                 | 4,797,049         | 5,306,858         | 5,402,555         | 5,228,915         | 5,576,173         | 347,258                 | 7%           |
| 53302500 - Trash                                 | 997,365           | 1,041,595         | 1,157,704         | 1,158,423         | 1,170,790         | 12,367                  | 1%           |
| 53303500 - Gas                                   | 179,211           | 219,145           | 217,034           | 188,680           | 212,140           | 23,460                  | 12%          |
| 53304000 - Telephone                             | 289,063           | 294,849           | 248,256           | 246,000           | 263,693           | 17,693                  | 7%           |
| <b>Total Utilities and Telephone</b>             | <b>11,523,180</b> | <b>11,985,571</b> | <b>12,025,635</b> | <b>11,777,801</b> | <b>12,365,158</b> | <b>587,357</b>          | <b>5%</b>    |
| <b>Fuel and Oil</b>                              |                   |                   |                   |                   |                   |                         |              |
| 53304500 - Fuel & Oil For Vehicles               | 443,229           | 436,786           | 510,572           | 440,000           | 521,600           | 81,600                  | 19%          |
| <b>Total Fuel and Oil</b>                        | <b>443,229</b>    | <b>436,786</b>    | <b>510,572</b>    | <b>440,000</b>    | <b>521,600</b>    | <b>81,600</b>           | <b>19%</b>   |
| <b>Legal Fees</b>                                |                   |                   |                   |                   |                   |                         |              |
| 53401500 - Legal Fees                            | 1,134,658         | 864,393           | 1,536,404         | 772,500           | 1,272,500         | 500,000                 | 65%          |
| <b>Total Legal Fees</b>                          | <b>1,134,658</b>  | <b>864,393</b>    | <b>1,536,404</b>  | <b>772,500</b>    | <b>1,272,500</b>  | <b>500,000</b>          | <b>65%</b>   |
| <b>Professional Fees</b>                         |                   |                   |                   |                   |                   |                         |              |
| 53402000 - Audit & Tax Preparation Fees          | 197,468           | 207,304           | 210,278           | 130,000           | 132,000           | 2,000                   | 2%           |
| 53402010 - Audit & Tax Preparation Fees - United | 0                 | 0                 | 0                 | 57,600            | 44,500            | (13,100)                | (23%)        |
| 53402020 - Audit & Tax Preparation Fees - Third  | 0                 | 0                 | 0                 | 57,600            | 44,500            | (13,100)                | (23%)        |
| 53402500 - Payroll System Fees                   | 120,124           | 119,761           | 150,359           | 147,000           | 150,000           | 3,000                   | 2%           |
| 53403500 - Consulting Fees                       | 684,039           | 325,109           | 399,143           | 437,537           | 460,047           | 22,510                  | 5%           |
| 53403510 - Consulting Fees - United              | 75,477            | 55,423            | 108,639           | 103,199           | 95,000            | (8,199)                 | (8%)         |
| 53403520 - Consulting Fees - Third               | 67,869            | 73,278            | 75,911            | 120,936           | 137,500           | 16,564                  | 14%          |
| 53404500 - Fees                                  | 3,000             | 5,000             | 5,400             | 5,000             | 6,000             | 1,000                   | 20%          |
| <b>Total Professional Fees</b>                   | <b>1,147,976</b>  | <b>785,876</b>    | <b>949,730</b>    | <b>1,058,872</b>  | <b>1,069,547</b>  | <b>10,675</b>           | <b>1%</b>    |
| <b>Equipment Rental</b>                          |                   |                   |                   |                   |                   |                         |              |
| 53501000 - Space, Rent/Lease                     | 788               | 0                 | 239               | 800               | 0                 | (800)                   | (100%)       |
| 53501500 - Equipment Rental/Lease Fees           | 260,344           | 329,576           | 266,942           | 302,954           | 258,671           | (44,283)                | (15%)        |
| <b>Total Equipment Rental</b>                    | <b>261,131</b>    | <b>329,576</b>    | <b>267,181</b>    | <b>303,754</b>    | <b>258,671</b>    | <b>(45,083)</b>         | <b>(15%)</b> |
| <b>Outside Services</b>                          |                   |                   |                   |                   |                   |                         |              |
| 53601000 - Bank Fees                             | 34,026            | 80,040            | 72,479            | 95,000            | 95,000            | 0                       | 0%           |
| 53601500 - Credit Card Transaction Fees          | 99,677            | 113,616           | 144,695           | 121,695           | 170,132           | 48,437                  | 40%          |
| 53602000 - Merchant Account Fees                 | 14,530            | 15,980            | 19,125            | 15,748            | 18,073            | 2,325                   | 15%          |
| 53602500 - Licensing Fees                        | 3,665             | 11,000            | 3,500             | 5,900             | 22,400            | 16,500                  | 280%         |
| 53603000 - Permit Fees                           | 3,643             | 14,960            | 15,755            | 7,000             | 7,000             | 0                       | 0%           |
| 53603500 - Inspection Fees                       | 279               | 0                 | 0                 | 280               | 0                 | (280)                   | (100%)       |
| 53604500 - Marketing Expense                     | 6,600             | 5,180             | 5,940             | 0                 | 0                 | 0                       | 0%           |
| 54603500 - Outside Services Direct               | 16,636,656        | 13,317,995        | 17,564,239        | 18,557,312        | 18,956,187        | 398,875                 | 2%           |
| 53704000 - Outside Services                      | 999,470           | 1,526,446         | 1,720,386         | 1,709,408         | 2,131,951         | 422,543                 | 25%          |
| <b>Total Outside Services</b>                    | <b>17,798,546</b> | <b>15,085,218</b> | <b>19,546,118</b> | <b>20,512,343</b> | <b>21,400,743</b> | <b>888,400</b>          | <b>4%</b>    |
| <b>Repairs and Maintenance</b>                   |                   |                   |                   |                   |                   |                         |              |
| 53701000 - Equipment Repair & Maint              | 454,954           | 334,274           | 471,290           | 585,175           | 487,335           | (97,840)                | (17%)        |
| 53702000 - Street Repair & Maint                 | 972               | 0                 | 0                 | 1,000             | 1,000             | 0                       | 0%           |
| 53702500 - Building Repair & Maint               | 263,347           | 368,752           | 365,335           | 361,945           | 350,448           | (11,497)                | (3%)         |
| 53703000 - Elevator /Lift Maintenance            | 304,229           | 297,378           | 353,407           | 370,270           | 405,345           | 35,075                  | 9%           |
| 53703500 - Water Softener                        | 3,540             | 3,260             | 2,174             | 4,310             | 3,622             | (688)                   | (16%)        |
| <b>Total Repairs and Maintenance</b>             | <b>1,027,041</b>  | <b>1,003,664</b>  | <b>1,192,206</b>  | <b>1,322,700</b>  | <b>1,247,750</b>  | <b>(74,950)</b>         | <b>(6%)</b>  |
| <b>Other Operating Expense</b>                   |                   |                   |                   |                   |                   |                         |              |
| 53604000 - Pest Control Fees                     | 3,138             | 28,345            | 34,599            | 55,687            | 52,842            | (2,845)                 | (5%)         |
| 53801000 - Mileage & Meal Allowance              | 23,446            | 17,389            | 20,329            | 46,635            | 44,263            | (2,372)                 | (5%)         |
| 53801500 - Travel & Lodging                      | 8,413             | 4,993             | 5,764             | 16,913            | 19,250            | 2,337                   | 14%          |
| 53802000 - Uniforms                              | 240,942           | 333,599           | 275,082           | 295,478           | 309,967           | 14,489                  | 5%           |
| 53802500 - Dues & Memberships                    | 16,256            | 7,953             | 12,976            | 19,450            | 17,544            | (1,906)                 | (10%)        |
| 53803000 - Subscriptions & Books                 | 9,476             | 14,547            | 11,934            | 13,405            | 18,278            | 4,873                   | 36%          |
| 53803500 - Training & Education                  | 61,262            | 72,390            | 67,939            | 123,494           | 144,327           | 20,833                  | 17%          |
| 53804000 - Staff Support                         | 41,384            | 45,350            | 40,987            | 61,858            | 98,527            | 36,669                  | 59%          |
| 53901000 - Benefit Administrative Fees           | 3,906             | 2,351             | 33                | 4,000             | 4,000             | 0                       | 0%           |
| 53901500 - Volunteer Support                     | 15,565            | 14,612            | 4,364             | 18,950            | 19,050            | 100                     | 1%           |
| 53902000 - Physical Examinations                 | 34,985            | 58,852            | 43,252            | 41,120            | 41,120            | 0                       | 0%           |



**Golden Rain Foundation of Laguna Woods  
Budget Comparison Report by Account**

**12/31/2020**  
SUMMARY OF ALL UNITS

**Attachment 5**

|                                                        | 2016 Actuals          | 2017 Actuals          | 2018 Actuals          | 2019 Budget           | 2020 Budget            | Increase/<br>(Decrease) | VAR %        |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|--------------|
| 53902500 - Recruiting Fees                             | 38,424                | 74,032                | 133,326               | 115,000               | 150,000                | 35,000                  | 30%          |
| 53903000 - Safety                                      | 47,927                | 123,298               | 115,838               | 112,000               | 111,690                | (310)                   | 0%           |
| 54001000 - Board Relations                             | 24,239                | 11,074                | 14,686                | 37,000                | 18,980                 | (18,020)                | (49%)        |
| 54001010 - Board Relations - United                    | 13,288                | 5,183                 | 3,388                 | 5,000                 | 7,500                  | 2,500                   | 50%          |
| 54001020 - Board Relations - Third                     | 1,490                 | 10,312                | 3,883                 | 10,000                | 7,500                  | (2,500)                 | (25%)        |
| 54001500 - Public Relations                            | 17,551                | 27,404                | 55,058                | 28,500                | 2,500                  | (26,000)                | (91%)        |
| 54002000 - Postage                                     | 136,661               | 114,126               | 125,186               | 133,000               | 134,000                | 1,000                   | 1%           |
| 54002500 - Filing Fees / Permits                       | 41,280                | 37,456                | 48,831                | 37,974                | 68,634                 | 30,660                  | 81%          |
| 54502500 - Cable Promotions                            | 3,934                 | 3,859                 | 4,208                 | 3,500                 | 3,500                  | 0                       | 0%           |
| <b>Total Other Operating Expense</b>                   | <b>783,566</b>        | <b>1,007,126</b>      | <b>1,021,662</b>      | <b>1,178,964</b>      | <b>1,273,472</b>       | <b>94,508</b>           | <b>8%</b>    |
| <b>Interest Expense</b>                                |                       |                       |                       |                       |                        |                         |              |
| 54201500 - Mortgage Interest Expense                   | 47,229                | 13,732                | 0                     | 0                     | 0                      | 0                       | 0%           |
| <b>Total Interest Expense</b>                          | <b>47,229</b>         | <b>13,732</b>         | <b>0</b>              | <b>0</b>              | <b>0</b>               | <b>0</b>                | <b>0%</b>    |
| <b>Income Taxes</b>                                    |                       |                       |                       |                       |                        |                         |              |
| 54301000 - State & Federal Income Taxes                | 38,965                | (2,827)               | (396,668)             | 25,000                | 25,000                 | 0                       | 0%           |
| <b>Total Income Taxes</b>                              | <b>38,965</b>         | <b>(2,827)</b>        | <b>(396,668)</b>      | <b>25,000</b>         | <b>25,000</b>          | <b>0</b>                | <b>0%</b>    |
| <b>Property and Sales Tax</b>                          |                       |                       |                       |                       |                        |                         |              |
| 54301500 - State & Local Taxes                         | 91,498                | 119,107               | 96,849                | 89,850                | 102,200                | 12,350                  | 14%          |
| 54302000 - Property Taxes                              | 9,409,757             | 10,059,375            | 10,768,763            | 9,812,917             | 11,114,504             | 1,301,587               | 13%          |
| <b>Total Property and Sales Tax</b>                    | <b>9,501,255</b>      | <b>10,178,482</b>     | <b>10,865,612</b>     | <b>9,902,767</b>      | <b>11,216,704</b>      | <b>1,313,937</b>        | <b>13%</b>   |
| <b>Insurance</b>                                       |                       |                       |                       |                       |                        |                         |              |
| 54401000 - Hazard & Liability Insurance                | 1,761,215             | 1,870,447             | 1,924,444             | 1,993,082             | 2,055,053              | 61,971                  | 3%           |
| 54401500 - D&O Liability                               | 285,005               | 252,755               | 168,315               | 172,627               | 174,400                | 1,773                   | 1%           |
| 54402000 - Property Insurance                          | 1,396,683             | 1,387,626             | 1,658,935             | 1,723,013             | 1,786,448              | 63,435                  | 4%           |
| 54402500 - Auto Liability Insurance                    | (12,076)              | 8,886                 | 4,566                 | 13,000                | 13,000                 | 0                       | 0%           |
| 54403000 - General Liability Insurance                 | (30,425)              | 11,787                | 17,556                | 18,000                | 18,000                 | 0                       | 0%           |
| 54403500 - Property Damage                             | 1,320                 | 0                     | 0                     | 10,000                | 10,000                 | 0                       | 0%           |
| 54404000 - Insurance Deductible                        | 26,903                | 7,977                 | 0                     | 0                     | 0                      | 0                       | 0%           |
| <b>Total Insurance</b>                                 | <b>3,428,625</b>      | <b>3,539,477</b>      | <b>3,773,816</b>      | <b>3,929,722</b>      | <b>4,056,901</b>       | <b>127,179</b>          | <b>3%</b>    |
| <b>Cable Programming/Copyright/Franchise</b>           |                       |                       |                       |                       |                        |                         |              |
| 54501000 - Cable - Programming Fees                    | 4,168,907             | 4,450,577             | 4,736,006             | 4,600,000             | 3,600,000              | (1,000,000)             | (22%)        |
| 54501500 - Cable - Copyright Fees                      | 40,629                | 45,863                | 66,222                | 55,000                | 67,000                 | 12,000                  | 22%          |
| 54502000 - Cable - City of Laguna Woods Franchise Fees | 244,044               | 277,979               | 282,261               | 267,500               | 360,000                | 92,500                  | 35%          |
| 54503000 - Production Fees                             | 75                    | 526                   | 0                     | 0                     | 0                      | 0                       | 0%           |
| <b>Total Cable Programming/Copyright/Franchise</b>     | <b>4,453,654</b>      | <b>4,774,945</b>      | <b>5,084,489</b>      | <b>4,922,500</b>      | <b>4,027,000</b>       | <b>(895,500)</b>        | <b>(18%)</b> |
| <b>Investment Expense</b>                              |                       |                       |                       |                       |                        |                         |              |
| 54201000 - Investment Expense                          | 125,463               | 125,928               | 126,350               | 125,000               | 125,000                | 0                       | 0%           |
| <b>Total Investment Expense</b>                        | <b>125,463</b>        | <b>125,928</b>        | <b>126,350</b>        | <b>125,000</b>        | <b>125,000</b>         | <b>0</b>                | <b>0%</b>    |
| <b>Net Allocation to Mutuals</b>                       |                       |                       |                       |                       |                        |                         |              |
| 48501000 - Allocated To Grf Departments                | (6,001,902)           | (7,971,524)           | (6,687,103)           | (6,164,916)           | (7,034,855)            | (869,939)               | (14%)        |
| 48502500 - Mutual General Operating                    | (123,357)             | (123,357)             | (123,357)             | 0                     | 0                      | 0                       | 0%           |
| 54602500 - Allocated Expenses                          | 6,001,924             | 7,971,086             | 6,687,103             | 6,164,916             | 7,034,855              | 869,939                 | 14%          |
| <b>Total Net Allocation To Mutuals</b>                 | <b>(123,336)</b>      | <b>(123,795)</b>      | <b>(123,357)</b>      | <b>0</b>              | <b>0</b>               | <b>0</b>                | <b>0%</b>    |
| <b>Uncollectible Accounts</b>                          |                       |                       |                       |                       |                        |                         |              |
| 54602000 - Bad Debt Expense                            | 106,410               | 166,036               | 196,353               | 163,450               | 224,450                | 61,000                  | 37%          |
| <b>Total Uncollectible Accounts</b>                    | <b>106,410</b>        | <b>166,036</b>        | <b>196,353</b>        | <b>163,450</b>        | <b>224,450</b>         | <b>61,000</b>           | <b>37%</b>   |
| <b>(Gain)/Loss on Sale or Trade</b>                    |                       |                       |                       |                       |                        |                         |              |
| 54101000 - (Gain)/Loss - Warehouse Sales               | (14,635)              | (3,146)               | 132,458               | (75,000)              | (75,000)               | 0                       | 0%           |
| 54101500 - (Gain)/Loss On Investments                  | (16,416)              | (9)                   | 33,900                | 0                     | 0                      | 0                       | 0%           |
| <b>Total (Gain)/Loss on Sale or Trade</b>              | <b>(31,051)</b>       | <b>(3,155)</b>        | <b>166,358</b>        | <b>(75,000)</b>       | <b>(75,000)</b>        | <b>0</b>                | <b>0%</b>    |
| <b>Total Expenses</b>                                  | <b>103,440,612</b>    | <b>102,885,035</b>    | <b>113,411,900</b>    | <b>114,977,689</b>    | <b>120,050,902</b>     | <b>5,073,213</b>        | <b>4%</b>    |
| <b>Excess of Revenues Over Expenses</b>                | <b>(\$90,019,282)</b> | <b>(\$89,587,305)</b> | <b>(\$96,185,233)</b> | <b>(\$97,975,353)</b> | <b>(\$102,913,069)</b> | <b>\$4,937,716</b>      | <b>5%</b>    |

## Laguna Woods Village Department Allocations

|                                           | 2020 PLAN            | GRF                   | United               | Third               |
|-------------------------------------------|----------------------|-----------------------|----------------------|---------------------|
| <b>NO WORK CENTER</b>                     | <b>\$ 16,421,182</b> | <b>\$ (4,301,558)</b> | <b>\$ 15,122,012</b> | <b>\$ 5,600,728</b> |
| <b>OFFICE OF THE CEO</b>                  | <b>\$ 1,893,625</b>  | <b>\$ 831,338</b>     | <b>\$ 532,564</b>    | <b>\$ 529,723</b>   |
| 100 - OFFICE OF THE CEO                   | 1,893,625            | 831,338               | 532,564              | 529,723             |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF RESIDENT SERVICES</b>    | <b>\$ 1,858,344</b>  | <b>\$ 194,835</b>     | <b>\$ 1,124,382</b>  | <b>\$ 539,127</b>   |
| 200 - RESIDENT SERVICES ADMIN             | 267,864              | 45,974                | 126,711              | 95,179              |
| 240 - COMMUNITY SERVICES                  | 79,826               | 103,379               | 95,483               | (119,036)           |
| 950 - PROPERTY SERVICES                   | 1,510,654            | 45,482                | 902,188              | 562,984             |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF GENERAL SERVICES</b>     | <b>\$ 8,117,682</b>  | <b>\$ 5,168,250</b>   | <b>\$ 1,192,585</b>  | <b>\$ 1,756,847</b> |
| 902 - GENERAL SERVICES ADMIN              | 81,274               | 81,274                | -                    | -                   |
| 320 - COMMUNITY CENTER FACILITY           | 926,130              | 926,130               | -                    | -                   |
| 935 - JANITORIAL                          | 1,345,514            | -                     | 402,283              | 943,231             |
| 936 - STREETS & SIDEWALKS                 | 2,021,867            | 417,949               | 790,302              | 813,616             |
| 940 - SERVICE CENTER FAC                  | 216,025              | 216,025               | -                    | -                   |
| 945 - GRF JANITORIAL SVCS                 | 1,474,587            | 1,474,587             | -                    | -                   |
| 960 - VEHICLE MAINTENANCE                 | 116,372              | 116,372               | -                    | -                   |
| 970 - TRANSPORTATION                      | 1,935,913            | 1,935,913             | -                    | -                   |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF LANDSCAPE SERVICES</b>   | <b>\$ 13,485,993</b> | <b>\$ 1,091,059</b>   | <b>\$ 5,565,549</b>  | <b>\$ 6,829,385</b> |
| 500 - LANDSCAPE ADMIN                     | 369,800              | 103,595               | 122,141              | 144,064             |
|                                           | 15,517               | 15,517                | -                    | -                   |
| 511 - NURSERY                             | 347,267              | 23,723                | 152,464              | 171,080             |
| 512 - COMPOSTING                          | 148,140              | 11,509                | 64,276               | 72,355              |
| 520 - GRF GROUNDS                         | 540,119              | 540,119               | -                    | -                   |
| 530 - GROUNDS MAINTENANCE                 | 7,221,431            | 126,048               | 3,120,685            | 3,974,698           |
| 540 - IRRIGATION                          | 1,988,824            | 105,078               | 811,840              | 1,071,906           |
| 550 - SMALL EQUIPMENT REPAIR              | 448,665              | 32,777                | 199,608              | 216,280             |
| 560 - PEST CONTROL                        | 578,989              | 34,960                | 229,781              | 314,248             |
| 570 - TREE MAINTENANCE                    | 1,827,241            | 97,733                | 864,754              | 864,754             |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF BROADBAND SERVICES</b>   | <b>\$ 1,839,019</b>  | <b>\$ 1,839,019</b>   | <b>\$ -</b>          | <b>\$ -</b>         |
| 010 - BROADBAND ADMIN                     | 43,150               | 43,150                | -                    | -                   |
| 020 - TV OPERATIONS                       | 3,292,684            | 3,292,684             | -                    | -                   |
| 030 - TV STUDIO                           | 675,483              | 675,483               | -                    | -                   |
| 040 - MEDIA SERVICES                      | (646,819)            | (646,819)             | -                    | -                   |
| 050 - HIGH SPEED INTERNET                 | (1,525,479)          | (1,525,479)           | -                    | -                   |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF INFORMATION SERVICES</b> | <b>\$ 970,247</b>    | <b>\$ 970,247</b>     | <b>\$ -</b>          | <b>\$ -</b>         |
| 360 - INFORMATION SERVICES                | 970,247              | 970,247               | -                    | -                   |
|                                           |                      |                       |                      |                     |
| <b>DEPARTMENT OF FINANCIAL SERVICES</b>   | <b>\$ 7,264,528</b>  | <b>\$ 3,099,098</b>   | <b>\$ 2,059,164</b>  | <b>\$ 2,106,266</b> |
| 300 - FINANCIAL SERVICES                  | 2,252,868            | 1,131,667             | 558,333              | 562,868             |
| 241 - MAIL AND COPY SERVICES              | 342,958              | 120,210               | 115,741              | 107,007             |
| 311 - WAREHOUSE                           | 150,474              | 140,281               | (1,411)              | 11,604              |
| 350 - INSURANCE                           | 4,076,901            | 1,389,084             | 1,339,009            | 1,348,808           |
| 370 - PURCHASING                          | 441,327              | 317,856               | 47,492               | 75,979              |
| 380 - TAXES                               |                      |                       |                      |                     |

## Laguna Woods Village Department Allocations

|                                                     | 2020 PLAN             | GRF                  | United               | Third                |
|-----------------------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>DEPARTMENT OF SECURITY SERVICES</b>              | <b>\$ 6,594,091</b>   | <b>\$ 6,245,256</b>  | <b>\$ 153,003</b>    | <b>\$ 195,832</b>    |
| 400 - SECURITY SERVICES                             | 6,171,119             | 5,822,284            | 153,003              | 195,832              |
| 220 - SOCIAL SERVICES                               | 422,972               | 422,972              | -                    | -                    |
|                                                     |                       |                      |                      |                      |
| <b>DEPARTMENT OF RECREATION SERVICES</b>            | <b>\$ 6,342,977</b>   | <b>\$ 6,342,977</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
| 600 - RECREATION ADMIN                              | 495,896               | 495,896              | -                    | -                    |
| 521 - GARDEN CENTERS                                | 136,698               | 136,698              | -                    | -                    |
| 580 - GOLF MAINTENANCE - 27 HOLE                    | 668,742               | 668,742              | -                    | -                    |
| 581 - GOLF MAINTENANCE - 9 HOLE                     | 130,319               | 130,319              | -                    | -                    |
| 602 - BAR SERVICES                                  | (2,400)               | (2,400)              | -                    | -                    |
| 603 - LIBRARY                                       | 28,900                | 28,900               | -                    | -                    |
| 610 - COMMUNITY CENTER REC ROOMS                    | 28,878                | 28,878               | -                    | -                    |
| 611 - CLUBHOUSE 1                                   | 499,913               | 499,913              | -                    | -                    |
| 612 - CLUBHOUSE 2                                   | 407,300               | 407,300              | -                    | -                    |
| 613 - PERFORMING ARTS CENTER                        | 532,104               | 532,104              | -                    | -                    |
| 614 - CLUBHOUSE 4                                   | 375,764               | 375,764              | -                    | -                    |
| 615 - CLUBHOUSE 5                                   | 385,586               | 385,586              | -                    | -                    |
| 616 - CLUBHOUSE 6                                   | 120,841               | 120,841              | -                    | -                    |
| 617 - CLUBHOUSE 7                                   | 136,096               | 136,096              | -                    | -                    |
| 620 - EQUESTRIAN                                    | 392,689               | 392,689              | -                    | -                    |
| 670 - GOLF OPERATIONS - 27 HOLE                     | 586,218               | 586,218              | -                    | -                    |
| 672 - VILLAGE GREENS CAFÉ                           | (14,992)              | (14,992)             | -                    | -                    |
| 680 - GOLF OPERATIONS - 9 HOLE                      | 87,523                | 87,523               | -                    | -                    |
| 690 - AQUATICS                                      | 818,392               | 818,392              | -                    | -                    |
| 691 - FITNESS                                       | 528,510               | 528,510              | -                    | -                    |
|                                                     |                       |                      |                      |                      |
| <b>DEPARTMENT OF HUMAN RESOURCE SERVICES</b>        | <b>\$ 626,639</b>     | <b>\$ 326,669</b>    | <b>\$ 149,985</b>    | <b>\$ 149,985</b>    |
| 700 - HUMAN RESOURCE SERVICES                       | 626,639               | 326,669              | 149,985              | 149,985              |
|                                                     |                       |                      |                      |                      |
| <b>DEPARTMENT OF MAINTENANCE &amp; CONSTRUCTION</b> | <b>\$ 37,498,742</b>  | <b>\$ 1,849,166</b>  | <b>\$ 18,868,994</b> | <b>\$ 16,780,582</b> |
| 900 - MAINTENANCE OPERATIONS                        | 1,188,646             | 182,653              | 493,786              | 512,207              |
| 904 - MAINTENANCE SERVICES                          | 3,765,092             | 79,232               | 2,498,809            | 1,187,051            |
| 909 - MOISTURE INTRUSION                            | 3,154,266             | 49,112               | 1,530,822            | 1,574,332            |
| 910 - BUILDING MAINTENANCE                          | 3,551,017             | 106,083              | 1,801,432            | 1,643,502            |
| 911 - APPLIANCE                                     | 1,186,021             | 9,933                | 1,062,772            | 113,316              |
| 912 - CARPENTRY                                     | 4,660,727             | 166,178              | 1,872,662            | 2,621,887            |
| 913 - ELECTRICAL                                    | 1,204,944             | 98,348               | 891,235              | 215,361              |
| 914 - PLUMBING                                      | 3,530,863             | 82,037               | 2,706,648            | 742,178              |
| 917 - INTERIOR COMPONENTS                           | 1,300,911             | 122,761              | 1,122,647            | 55,503               |
| 918 - HANDYMAN SERVICES                             | 112,104               | 2,339                | 109,765              | -                    |
| 920 - CONSTRUCTION/PROJECT MANAGEMENT               | 8,560,852             | 536,008              | 2,561,220            | 5,463,624            |
| 925 - MANOR ALTERATIONS AND PERMITS                 | 908,345               | 3,500                | 342,913              | 561,932              |
| 926 - FACILITIES MANAGEMENT                         | 183,698               | 167,721              | -                    | 15,977               |
| 932 - PAINT                                         | 4,191,256             | 243,261              | 1,874,283            | 2,073,712            |
|                                                     |                       |                      |                      |                      |
| <b>TOTAL</b>                                        | <b>\$ 102,913,069</b> | <b>\$ 23,656,356</b> | <b>\$ 44,768,238</b> | <b>\$ 34,488,475</b> |