



REGULAR MEETING OF THE FINANCE COMMITTEE*

**Tuesday, December 27, 2022 – 1:30 p.m.
Laguna Woods Village Board Room/Virtual Meeting
24351 El Toro Road
Laguna Woods, CA 92637**

NOTICE and AGENDA

1. Call to Order
2. Acknowledgment of Media
3. Approval of the Agenda
4. Approval of the Meeting Report for November 29, 2022
5. Chair Remarks
6. Member Comments (Items Not on the Agenda)

*At this time Members only may address the Board of Directors regarding items not on the agenda and within the jurisdiction of this Board of Directors. The Board reserves the right to limit the total amount of time allotted for the Open Forum. Members can join the Zoom Meeting by clicking on the link <https://us06web.zoom.us/j/85040223813> or call the one tap number using your mobile phone **+16699006833..85040223813#** or email meeting@vmsinc.org to request to speak.*

7. Department Head Update

Reports

8. Preliminary Financial Statements dated November 30, 2022
 - a) Items for Correction
 - b) Compensation and Outside Services
 - c) United Leasing Report
 - d) HR Staffing Report

Items for Discussion and Consideration

9. Investment Policy
10. United Demographics Availability
11. Endorsements from Standing Committees

Future Agenda Items

12. Appliance by Category Update
13. Savings Compared to Prior Year

Concluding Business:

14. Committee Member Comments
15. Date of Next Meeting – Tuesday, January 31, 2023 at 1:30 p.m.
16. Recess to Closed Session

*A quorum of the United Board or more may also be present at the meeting.

Azar Asgari, Chair
Steve Hormuth, Staff Officer
Telephone: 949-597-4201



FINANCE COMMITTEE MEETING REPORT OF THE REGULAR OPEN SESSION

Tuesday, November 29, 2022 – 1:30 p.m.
Hybrid Meeting

DIRECTORS PRESENT: Azar Asgari – Chair, Thomas Tuning, Mary Simon
DIRECTORS ABSENT: None.
ADVISORS PRESENT: Alison Bok, Mike Daillak
STAFF PRESENT: Steve Hormuth, Jose Campos, Erika Hernandez
OTHERS PRESENT: United – Lenny Ross, Cash Achrekar

Call to Order

Director Azar Asgari, Treasurer, chaired the meeting and called it to order at 1:30 p.m.

Acknowledgment of Media

The meeting was recorded via Granicus and made available via Zoom for members of the community to participate virtually.

Approval of Agenda

A motion was made and carried unanimously to approve the agenda as presented.

Approval of the Regular Meeting Report of October 25, 2022

A motion was made and carried unanimously to approve the committee report as presented.

Chair Remarks

Director Asgari mentioned the vote to change the reserve investment from Mutual Bonds to Treasury Bills in effort to stop losses and thanked the members of the Investment Ad Hoc Committee for their dedication to resolve this matter and VMS staff for their cooperation.

Member Comments (Items Not on the Agenda)

A member made a comment regarding private mortgages. No further action was taken.

Department Head Update

Steve Hormuth, Director of Financial Services, briefly summarized the actions taken by the board during the November 14 special open meeting where they approved the sale of existing discretionary investment portfolio and the purchase of laddered treasuries.

Review Preliminary Financial Statements dated October 31, 2022

The committee reviewed financial statements for October 31, 2022 and questions were addressed

Report of United Finance Committee Regular Open Meeting

November 29, 2022

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and noted by staff.

Compensation and Outside Services

The committee reviewed the report. No actions were taken or requested.

Private Mortgages

Pamela Bashline, Community Services Manager, briefly presented on options for individuals interested in private mortgages. Discussion ensued.

Director Asgari made a motion to establish an Ad Hoc Committee for the purpose of investigating various options and alternatives for members and potential members to obtain private loans and membership related loans for a United Mutual membership. The motion was moved and seconded by Director Thomas Turning. The motion passed by a 3-0 vote.

Education – GRF Contributions

Steve Hormuth provided a brief presentation summarizing United Mutual membership in Golden Rain Foundation (GRF) which is commonly referred to as the GRF Contribution. Comments were addressed and noted by staff. No action was taken.

Endorsements from Standing Committees

None.

Future Agenda Items

Investment Policy

Solar Report by Bart Mejia

Population Report

Committee Member Comments

None.

Date of Next Meeting

Tuesday, December 27, 2022 at 1:30 p.m.

Recess to Closed Session

The meeting recessed to closed session at 2:55 p.m.

Azar Asgari

Azar Asgari (Dec 20, 2022 15:11 PST)

Azar Asgari, Chair



MEMORANDUM

To: United Finance Committee
 From: Steve Hormuth, Director of Financial Services
 Date: December 27, 2022
 Re: Department Head Update

Financial Highlights

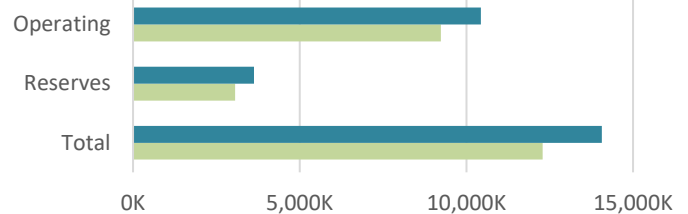
- **SUMMARY:** For the year-to-date period ending November 30, 2022, United Laguna Woods Mutual was better than budget by \$2,392K primarily resulting from open positions; affecting the area of compensation \$1,775K. The variance was partially offset by a loss on the sale of discretionary investments of (\$1,379K).

Assessment Revenues
 Other Revenues
 Expenses
 Other Changes
Revenue / (Expense)

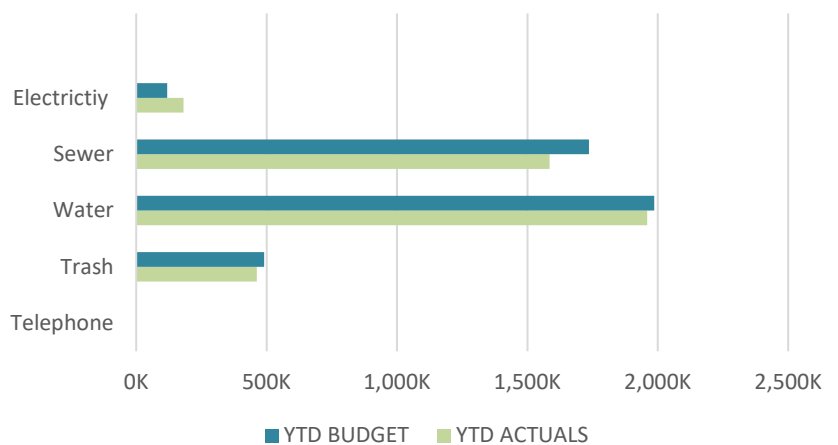
| INCOME STATEMENT | | | |
|----------------------------|--------------------|----------------------|--------------------|
| | Actual | Budget | Variance |
| Assessment Revenues | \$42,061,593 | \$41,888,165 | \$173,428 |
| Other Revenues | 1,803,613 | 1,679,593 | 124,020 |
| Expenses | 43,543,421 | 46,930,782 | 3,387,361 |
| Other Changes | (1,292,492) | 0 | (1,292,492) |
| Revenue / (Expense) | (\$970,707) | (\$3,363,024) | \$2,392,317 |

- **COMPENSATION:** Actual compensation and related costs came in at \$12.3 million, with \$9.2 million in operations and \$3.1 million in reserves. Combined, this category is 12% favorable to budget. The most significant impacts were in Maintenance and Landscape due to open positions.

Employee Compensation & Related



- **UTILITIES:** In total, this category was favorable to budget by \$146K primarily due to savings in sewer and water partially offset by an overage in electricity.



Discussions

2023 Annual Budget Report and Annual Policy Statement: During November 2022, staff mailed out the 2023 Business Plan to owners. The United portion of the basic assessment increased \$26.53 compared to current year primarily due to increased reserve fund contributions. Including the assessment for Golden Rain Foundation, total basic assessment (excluding property taxes and insurance) will increase by \$30.34 or 4.94% when compared to current year. The 2023 Annual Assessment packet is available on the lagunawoodsvillage.com website. Additionally, coupon books were mailed out in early December to those not currently enrolled in EZ pay.

Calendar

- December 27, 2022 @ 1:30 p.m. United Finance Committee Meeting (November Financials)
- January 10, 2023 @ 9:30 a.m. United Board Meeting
- January 26, 2023 @ 2:00 p.m. United Agenda Prep Meeting
- January 31, 2023 @ 1:30 p.m. United Finance Committee (December Financials)
- February 14, 2023 @ 9:30 a.m. United Board Meeting
- February 23, 2023 @ 2:00 p.m. United Agenda Prep Meeting
- February 28, 2023 @ 1:30 p.m. United Finance Committee (January Financials)

| December 2022 | | | | | | | January 2023 | | | | | | | February 2023 | | | | | | |
|---------------|----|----|----|----|----|----|--------------|----|----|----|----|----|----|---------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa | Su | Mo | Tu | We | Th | Fr | Sa |
| | | | | 1 | 2 | 3 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | 1 | 2 | 3 | 4 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | 29 | 30 | 31 | | | | | 26 | 27 | 28 | | | | |

United Laguna Woods Mutual
Statement of Revenues & Expenses - Preliminary
11/30/2022
(\$ IN THOUSANDS)

| | | CURRENT MONTH | | | YEAR TO DATE | | | PRIOR YEAR | TOTAL |
|---------------------------------|--|---------------|----------------|--------------|----------------|------------------|----------------|----------------|------------------|
| | | ACTUAL | BUDGET | VARIANCE | ACTUAL | BUDGET | VARIANCE | ACTUAL | BUDGET |
| Revenues: | | | | | | | | | |
| Assessments: | | | | | | | | | |
| 1 | Operating | \$2,926 | \$2,910 | \$16 | \$32,184 | \$32,010 | \$174 | \$30,924 | \$34,920 |
| 2 | Additions to restricted funds | 898 | 898 | | 9,878 | 9,878 | | 10,573 | 10,776 |
| 3 | Total assessments | <u>3,824</u> | <u>3,808</u> | <u>16</u> | <u>42,062</u> | <u>41,888</u> | <u>173</u> | <u>41,498</u> | <u>45,696</u> |
| Non-assessment revenues: | | | | | | | | | |
| 4 | Merchandise sales | | | | 4 | 3 | 1 | 23 | 3 |
| 5 | Fees and charges for services to residents | 38 | 66 | (27) | 675 | 723 | (48) | 550 | 789 |
| 6 | Laundry | 16 | 23 | (6) | 216 | 248 | (32) | 232 | 270 |
| 7 | Investment income | 109 | 12 | 97 | 315 | 136 | 179 | 135 | 148 |
| 8 | Miscellaneous | 46 | 52 | (6) | 594 | 571 | 23 | 563 | 623 |
| 9 | Total non-assessment revenue | <u>210</u> | <u>153</u> | <u>57</u> | <u>1,804</u> | <u>1,680</u> | <u>124</u> | <u>1,504</u> | <u>1,833</u> |
| 10 | Total revenue | <u>4,034</u> | <u>3,961</u> | <u>73</u> | <u>43,865</u> | <u>43,568</u> | <u>297</u> | <u>43,001</u> | <u>47,529</u> |
| Expenses: | | | | | | | | | |
| 11 | Employee compensation and related | 1,071 | 1,260 | 189 | 12,290 | 14,065 | 1,775 | 12,378 | 15,359 |
| 12 | Materials and supplies | 199 | 250 | 51 | 2,232 | 2,754 | 521 | 2,074 | 3,009 |
| 13 | Utilities and telephone | 285 | 404 | 120 | 4,189 | 4,334 | 146 | 4,153 | 4,692 |
| 14 | Legal fees | 32 | 21 | (11) | 151 | 214 | 63 | 160 | 247 |
| 15 | Professional fees | 4 | 5 | 1 | 117 | 88 | (28) | 50 | 96 |
| 16 | Equipment rental | 1 | 3 | 2 | 26 | 39 | 13 | 40 | 43 |
| 17 | Outside services | 448 | 727 | 279 | 7,692 | 8,464 | 772 | 5,670 | 9,199 |
| 18 | Repairs and maintenance | 3 | 4 | 1 | 30 | 40 | 10 | 32 | 44 |
| 19 | Other Operating Expense | 18 | 27 | 8 | 122 | 187 | 65 | 118 | 201 |
| 20 | Property and sales tax | 1,008 | 1,033 | 25 | 11,502 | 11,368 | (134) | 11,011 | 12,401 |
| 21 | Insurance | 372 | 346 | (26) | 3,648 | 3,802 | 155 | 3,747 | 4,148 |
| 22 | Investment expense | | 1 | 1 | 10 | 10 | (1) | 11 | 10 |
| 23 | Uncollectible Accounts | (2) | 1 | 3 | 28 | 14 | (14) | (24) | 15 |
| 24 | Depreciation and amortization | 16 | 16 | | 179 | 179 | | 180 | 196 |
| 25 | Net allocation to mutuals | 112 | 123 | 11 | 1,327 | 1,374 | 46 | 1,275 | 1,500 |
| 26 | Total expenses | <u>3,567</u> | <u>4,220</u> | <u>653</u> | <u>43,543</u> | <u>46,931</u> | <u>3,387</u> | <u>40,874</u> | <u>51,160</u> |
| 27 | Excess of revenues over expenses | <u>\$467</u> | <u>(\$260)</u> | <u>\$726</u> | <u>\$322</u> | <u>(\$3,363)</u> | <u>\$3,685</u> | <u>\$2,127</u> | <u>(\$3,631)</u> |
| Other Changes | | | | | | | | | |
| 28 | Unrealized gain/(loss) on AFS investments | 1,553 | | 1,553 | 87 | | 87 | (376) | |
| 29 | (Gain)/loss on sale or trade | 1,379 | | (1,379) | 1,379 | | (1,379) | (39) | |
| 30 | Total other changes | <u>174</u> | | <u>174</u> | <u>(1,292)</u> | | <u>(1,292)</u> | <u>(338)</u> | |
| 31 | Excess of revenues over expenses | <u>\$641</u> | <u>(\$260)</u> | <u>\$900</u> | <u>(\$971)</u> | <u>(\$3,363)</u> | <u>\$2,392</u> | <u>\$1,790</u> | <u>(\$3,631)</u> |

United Laguna Woods Mutual
Statement of Revenues & Expenses - By Fund Type - Preliminary
11/30/2022
(\$ IN THOUSANDS)

| | OPERATING YEAR TO DATE | | | RESERVE: YEAR TO DATE | | | RESTRICTED: YEAR TO DATE | | | COMBINED: YEAR TO DATE | | |
|--|------------------------|----------|----------|-----------------------|-----------|----------|--------------------------|----------|----------|------------------------|-----------|----------|
| | ACTUAL | BUDGET | VARIANCE | ACTUAL | BUDGET | VARIANCE | ACTUAL | BUDGET | VARIANCE | ACTUAL | BUDGET | VARIANCE |
| Revenues: | | | | | | | | | | | | |
| Assessments: | | | | | | | | | | | | |
| 1 Operating | \$20,643 | \$20,642 | \$1 | | | | \$11,541 | \$11,368 | \$173 | \$32,184 | \$32,010 | \$174 |
| 2 Additions to restricted funds | | | | 9,878 | 9,878 | | | | | 9,878 | 9,878 | |
| 3 Total assessments | 20,643 | 20,642 | 1 | 9,878 | 9,878 | | 11,541 | 11,368 | 173 | 42,062 | 41,888 | 173 |
| Non-assessment revenues: | | | | | | | | | | | | |
| 4 Merchandise sales | 4 | 3 | 1 | | | | | | | 4 | 3 | 1 |
| 5 Fees and charges for services to residents | 674 | 723 | (49) | 1 | | 1 | | | | 675 | 723 | (48) |
| 6 Laundry | 216 | 248 | (32) | | | | | | | 216 | 248 | (32) |
| 7 Investment income | | | | 315 | 129 | 186 | | 7 | (7) | 315 | 136 | 179 |
| 8 Miscellaneous | 594 | 571 | 23 | | | | | | | 594 | 571 | 23 |
| 9 Total non-assessment revenue | 1,488 | 1,544 | (56) | 316 | 129 | 187 | | 7 | (7) | 1,804 | 1,680 | 124 |
| 10 Total revenue | 22,130 | 22,186 | (56) | 10,194 | 10,007 | 187 | 11,541 | 11,375 | 166 | 43,865 | 43,568 | 297 |
| Expenses: | | | | | | | | | | | | |
| 11 Employee compensation and related | 9,231 | 10,435 | 1,204 | 3,059 | 3,630 | 571 | | | | 12,290 | 14,065 | 1,775 |
| 12 Materials and supplies | 754 | 692 | (62) | 1,479 | 2,062 | 583 | | | | 2,232 | 2,754 | 521 |
| 13 Utilities and telephone | 4,183 | 4,324 | 142 | 6 | 10 | 4 | | | | 4,189 | 4,334 | 146 |
| 14 Legal fees | 151 | 214 | 63 | | | | | | | 151 | 214 | 63 |
| 15 Professional fees | 117 | 88 | (28) | | | | | | | 117 | 88 | (28) |
| 16 Equipment rental | 7 | 7 | | 19 | 32 | 13 | | | | 26 | 39 | 13 |
| 17 Outside services | 2,711 | 1,321 | (1,391) | 4,981 | 7,144 | 2,162 | | | | 7,692 | 8,464 | 772 |
| 18 Repairs and maintenance | 28 | 34 | 7 | 3 | 6 | 3 | | | | 30 | 40 | 10 |
| 19 Other Operating Expense | 101 | 155 | 54 | 20 | 31 | 11 | | | | 122 | 187 | 65 |
| 20 Property and sales tax | | | | | | | 11,502 | 11,368 | (134) | 11,502 | 11,368 | (134) |
| 21 Insurance | 3,648 | 3,802 | 155 | | | | | | | 3,648 | 3,802 | 155 |
| 22 Investment expense | | | | 10 | 9 | (1) | | | | 10 | 10 | (1) |
| 23 Uncollectible Accounts | 28 | 14 | (14) | | | | | | | 28 | 14 | (14) |
| 24 Depreciation and amortization | 179 | 179 | | | | | | | | 179 | 179 | |
| 25 Net allocation to mutuals | 1,050 | 1,073 | 22 | 277 | 301 | 24 | | | | 1,327 | 1,374 | 46 |
| 26 Total expenses | 22,188 | 22,339 | 151 | 9,854 | 13,224 | 3,370 | 11,502 | 11,368 | (134) | 43,543 | 46,931 | 3,387 |
| 27 Excess of revenues over expenses | (\$57) | (\$153) | \$95 | \$340 | (\$3,217) | \$3,557 | \$39 | \$6 | \$33 | \$322 | (\$3,363) | \$3,685 |
| Other Changes | | | | | | | | | | | | |
| 28 Unrealized gain/(loss) on AFS investments | | | | 87 | | 87 | | | | 87 | | 87 |
| 29 (Gain)/loss on sale or trade | | | | 1,379 | | (1,379) | | | | 1,379 | | (1,379) |
| 30 Total other changes | | | | (1,293) | | (1,293) | | | | (1,292) | | (1,292) |
| 31 Excess of revenues over expenses | (\$57) | (\$153) | \$96 | (\$953) | (\$3,217) | \$2,264 | \$39 | \$6 | \$33 | (\$971) | (\$3,363) | \$2,392 |

United Laguna Woods Mutual
Operating Statement - Preliminary
11/30/2022
UNITED LAGUNA WOODS MUTUAL

| | Actual | YEAR TO DATE Budget | VAR\$ B/(W) | VAR% B/(W) | TOTAL BUDGET |
|--|-------------------|------------------------|-----------------|-----------------|-------------------|
| Revenues: | | | | | |
| Assessments: | | | | | |
| Operating | | | | | |
| 41001000 - Monthly Assessments | \$17,691,501 | \$17,690,959 | \$542 | 0.00% | \$19,299,232 |
| 41007000 - Monthly Assessments - Property Taxes | 11,233,369 | 11,367,730 | (134,361) | (1.18%) | 12,401,160 |
| 41007500 - Monthly Assessments - Supplemental Property Taxes | 307,555 | 0 | 307,555 | 0.00% | 0 |
| 41008000 - Monthly Assessments - Property Insurance | 2,951,251 | 2,951,256 | (5) | 0.00% | 3,219,547 |
| Total Operating | 32,183,676 | 32,009,945 | 173,731 | 0.54% | 34,919,939 |
| Additions To Restricted Funds | | | | | |
| 41003500 - Monthly Assessments - Replacement Fund | 9,877,917 | 9,878,220 | (303) | 0.00% | 10,776,240 |
| Total Additions To Restricted Funds | 9,877,917 | 9,878,220 | (303) | 0.00% | 10,776,240 |
| Total Assessments | 42,061,593 | 41,888,165 | 173,428 | 0.41% | 45,696,179 |
| Non-Assessment Revenues: | | | | | |
| Merchandise Sales | | | | | |
| 41501500 - Merchandise Sales - Warehouse | 4,050 | 2,751 | 1,299 | 47.23% | 3,001 |
| Total Merchandise Sales | 4,050 | 2,751 | 1,299 | 47.23% | 3,001 |
| Fees and Charges for Services to Residents | | | | | |
| 46501000 - Permit Fee | 202,711 | 225,019 | (22,308) | (9.91%) | 245,478 |
| 46501500 - Inspection Fee | 54,967 | 71,490 | (16,523) | (23.11%) | 77,993 |
| 46502000 - Resident Maintenance Fee | 417,135 | 426,146 | (9,011) | (2.11%) | 465,100 |
| Total Fees and Charges for Services to Residents | 674,813 | 722,655 | (47,842) | (6.62%) | 788,570 |
| Laundry | | | | | |
| 46005000 - Coin Op Laundry Machine | 215,552 | 247,500 | (31,948) | (12.91%) | 270,000 |
| Total Laundry | 215,552 | 247,500 | (31,948) | (12.91%) | 270,000 |
| Investment Income | | | | | |
| 49001000 - Investment Income - Nondiscretionary | 99,356 | 3,674 | 95,682 | 2604.29% | 4,000 |
| 49002000 - Investment Income - Discretionary | 215,805 | 132,000 | 83,805 | 63.49% | 144,000 |
| Investment Interest Income | 315,161 | 135,674 | 179,487 | 132.29% | 148,000 |
| Miscellaneous | | | | | |
| 46004500 - Resident Violations | 19,600 | 53,348 | (33,748) | (63.26%) | 58,202 |
| 44501000 - Additional Occupant Fee | 30,025 | 40,326 | (10,301) | (25.54%) | 44,000 |
| 44501500 - Lease Processing Fee - United | 148,100 | 114,158 | 33,942 | 29.73% | 124,540 |
| 44502000 - Variance Processing Fee | 1,650 | 14,559 | (12,909) | (88.67%) | 15,888 |
| 44503000 - Stock Transfer Fee | 8,950 | 12,463 | (3,513) | (28.19%) | 13,605 |
| 44503510 - Resale Processing Fee - United | 144,516 | 130,163 | 14,353 | 11.03% | 142,000 |
| 44507000 - Golf Cart Electric Fee | 44,981 | 59,587 | (14,606) | (24.51%) | 65,000 |
| 44507200 - Electric Vehicle Plug-In Fee | 22,615 | 16,500 | 6,115 | 37.06% | 18,000 |
| 44507500 - Cartport/Carport Space Rental Fee | 1,731 | 2,200 | (469) | (21.31%) | 2,400 |
| 47001500 - Late Fee Revenue | 55,805 | 45,837 | 9,968 | 21.75% | 50,000 |
| 47002010 - Collection Administrative Fee - United | 110,509 | 73,623 | 36,886 | 50.10% | 80,320 |
| 47002500 - Collection Interest Revenue | 207 | 4,587 | (4,380) | (95.49%) | 5,000 |
| 47501000 - Recycling | 4,282 | 3,663 | 619 | 16.89% | 4,001 |
| 49009000 - Miscellaneous Revenue | 1,067 | 0 | 1,067 | 0.00% | 0 |
| Total Miscellaneous | 594,037 | 571,013 | 23,024 | 4.03% | 622,955 |
| Total Non-Assessment Revenue | 1,803,613 | 1,679,593 | 124,019 | 7.38% | 1,832,526 |
| Total Revenue | 43,865,206 | 43,567,758 | 297,447 | 0.68% | 47,528,705 |
| Expenses: | | | | | |
| Employee Compensation | | | | | |
| 51011000 - Salaries & Wages - Regular | 2,593,759 | 2,953,155 | 359,396 | 12.17% | 3,227,871 |
| 51021000 - Union Wages - Regular | 4,608,902 | 5,657,370 | 1,048,468 | 18.53% | 6,182,456 |
| 51041000 - Wages - Overtime | 34,583 | 25,534 | (9,049) | (35.44%) | 27,869 |
| 51051000 - Union Wages - Overtime | 137,244 | 98,981 | (38,263) | (38.66%) | 108,022 |
| 51061000 - Holiday & Vacation | 728,430 | 727,090 | (1,340) | (0.18%) | 794,626 |
| 51071000 - Sick | 267,718 | 296,576 | 28,858 | 9.73% | 324,124 |
| 51091000 - Missed Meal Penalty | 6,022 | 5,144 | (878) | (17.07%) | 5,639 |

United Laguna Woods Mutual
Operating Statement - Preliminary
11/30/2022
UNITED LAGUNA WOODS MUTUAL

| | YEAR TO DATE | | | | TOTAL |
|--|------------------|------------------|------------------|-----------------|-------------------|
| | Actual | Budget | VAR\$ B/(W) | VAR% B/(W) | BUDGET |
| 51101000 - Temporary Help | 79,218 | 106,917 | 27,700 | 25.91% | 116,647 |
| 51981000 - Compensation Accrual | 254,827 | 0 | (254,827) | 0.00% | 0 |
| Total Employee Compensation | 8,710,704 | 9,870,768 | 1,160,064 | 11.75% | 10,787,254 |
| Compensation Related | | | | | |
| 52411000 - F.I.C.A. | 631,350 | 731,852 | 100,502 | 13.73% | 798,773 |
| 52421000 - F.U.I. | 8,192 | 10,758 | 2,566 | 23.85% | 10,758 |
| 52431000 - S.U.I. | 36,369 | 54,705 | 18,336 | 33.52% | 54,705 |
| 52441000 - Union Medical | 1,629,346 | 1,835,608 | 206,262 | 11.24% | 2,002,482 |
| 52451000 - Workers' Compensation Insurance | 433,068 | 524,503 | 91,436 | 17.43% | 573,203 |
| 52461000 - Non Union Medical & Life Insurance | 333,833 | 419,489 | 85,656 | 20.42% | 457,591 |
| 52471000 - Union Retirement Plan | 414,186 | 487,682 | 73,497 | 15.07% | 532,946 |
| 52481000 - Non-Union Retirement Plan | 60,162 | 129,293 | 69,131 | 53.47% | 141,320 |
| 52981000 - Compensation Related Accrual | 32,763 | 0 | (32,763) | 0.00% | 0 |
| Total Compensation Related | 3,579,268 | 4,193,891 | 614,623 | 14.66% | 4,571,778 |
| Materials and Supplies | | | | | |
| 53001000 - Materials & Supplies | 412,752 | 543,335 | 130,582 | 24.03% | 596,779 |
| 53003000 - Materials Direct | 1,816,559 | 2,205,137 | 388,578 | 17.62% | 2,406,139 |
| 53004000 - Freight | 3,089 | 5,237 | 2,148 | 41.02% | 5,756 |
| Total Materials and Supplies | 2,232,400 | 2,753,708 | 521,309 | 18.93% | 3,008,674 |
| Utilities and Telephone | | | | | |
| 53301000 - Electricity | 180,899 | 119,317 | (61,582) | (51.61%) | 130,789 |
| 53301500 - Sewer | 1,584,936 | 1,736,300 | 151,364 | 8.72% | 1,898,400 |
| 53302000 - Water | 1,959,935 | 1,986,998 | 27,063 | 1.36% | 2,127,288 |
| 53302500 - Trash | 462,233 | 490,778 | 28,545 | 5.82% | 535,299 |
| 53304000 - Telephone | 537 | 649 | 112 | 17.23% | 706 |
| Total Utilities and Telephone | 4,188,541 | 4,334,042 | 145,501 | 3.36% | 4,692,482 |
| Legal Fees | | | | | |
| 53401500 - Legal Fees | 151,010 | 213,871 | 62,861 | 29.39% | 246,652 |
| Total Legal Fees | 151,010 | 213,871 | 62,861 | 29.39% | 246,652 |
| Professional Fees | | | | | |
| 53402000 - Audit & Tax Preparation Fees | 47 | 0 | (47) | 0.00% | 0 |
| 53402010 - Audit & Tax Preparation Fees - United | 42,500 | 43,935 | 1,435 | 3.27% | 47,670 |
| 53403500 - Consulting Fees | 29,968 | 12,482 | (17,486) | (140.10%) | 13,371 |
| 53403510 - Consulting Fees - United | 44,183 | 31,826 | (12,357) | (38.83%) | 35,000 |
| Total Professional Fees | 116,697 | 88,243 | (28,455) | (32.25%) | 96,041 |
| Equipment Rental | | | | | |
| 53501500 - Equipment Rental/Lease Fees | 26,105 | 39,002 | 12,897 | 33.07% | 42,879 |
| Total Equipment Rental | 26,105 | 39,002 | 12,897 | 33.07% | 42,879 |
| Outside Services | | | | | |
| 53601000 - Bank Fees | 34,882 | 39,116 | 4,234 | 10.82% | 42,678 |
| 53601500 - Credit Card Transaction Fees | 8,940 | 0 | (8,940) | 0.00% | 0 |
| 54603500 - Outside Services Cost Collection | 7,468,259 | 8,321,618 | 853,359 | 10.25% | 9,007,726 |
| 53704000 - Outside Services | 180,245 | 103,357 | (76,888) | (74.39%) | 148,769 |
| Total Outside Services | 7,692,326 | 8,464,091 | 771,765 | 9.12% | 9,199,173 |
| Repairs and Maintenance | | | | | |
| 53701000 - Equipment Repair & Maint | 4,317 | 12,381 | 8,064 | 65.13% | 13,553 |
| 53703000 - Elevator /Lift Maintenance | 26,004 | 27,654 | 1,650 | 5.97% | 30,166 |
| Total Repairs and Maintenance | 30,321 | 40,035 | 9,714 | 24.26% | 43,719 |
| Other Operating Expense | | | | | |
| 53801000 - Mileage & Meal Allowance | 2,632 | 10,019 | 7,388 | 73.73% | 10,963 |
| 53801500 - Travel & Lodging | 7 | 2,363 | 2,357 | 99.72% | 2,581 |
| 53802000 - Uniforms | 57,908 | 86,117 | 28,208 | 32.76% | 93,604 |
| 53802500 - Dues & Memberships | 937 | 2,192 | 1,255 | 57.27% | 2,375 |
| 53803000 - Subscriptions & Books | 209 | 1,631 | 1,422 | 87.18% | 1,788 |
| 53803500 - Training & Education | 2,892 | 22,391 | 19,499 | 87.08% | 24,459 |
| 53903000 - Safety | 435 | 990 | 555 | 56.02% | 1,084 |
| 54001010 - Board Relations - United | 6,165 | 6,897 | 732 | 10.61% | 7,525 |
| 54001500 - Public Relations | (8) | 0 | 8 | 0.00% | 0 |
| 54002000 - Postage | 50,371 | 53,594 | 3,223 | 6.01% | 56,312 |

United Laguna Woods Mutual
Operating Statement - Preliminary
11/30/2022
UNITED LAGUNA WOODS MUTUAL

| | Actual | YEAR TO DATE Budget | VAR\$ B/(W) | VAR% B/(W) | TOTAL BUDGET |
|---|--------------------|------------------------|--------------------|------------------|----------------------|
| 54002500 - Filing Fees / Permits | 248 | 316 | 67 | 21.36% | 354 |
| Total Other Operating Expense | 121,796 | 186,510 | 64,714 | 34.70% | 201,043 |
| Property and Sales Tax | | | | | |
| 54302000 - Property Taxes | 11,501,811 | 11,367,730 | (134,081) | (1.18%) | 12,401,160 |
| Total Property and Sales Tax | 11,501,811 | 11,367,730 | (134,081) | (1.18%) | 12,401,160 |
| Insurance | | | | | |
| 54401000 - Hazard & Liability Insurance | 710,606 | 773,918 | 63,313 | 8.18% | 844,276 |
| 54401500 - D&O Liability | 63,806 | 70,375 | 6,570 | 9.34% | 76,776 |
| 54402000 - Property Insurance | 2,863,021 | 2,951,250 | 88,229 | 2.99% | 3,219,547 |
| 54403000 - General Liability Insurance | 10,164 | 6,829 | (3,335) | (48.83%) | 7,450 |
| Total Insurance | 3,647,596 | 3,802,372 | 154,776 | 4.07% | 4,148,049 |
| Investment Expense | | | | | |
| 54201000 - Investment Expense | 10,186 | 9,570 | (616) | (6.44%) | 10,440 |
| Total Investment Expense | 10,186 | 9,570 | (616) | (6.44%) | 10,440 |
| Uncollectible Accounts | | | | | |
| 54602000 - Bad Debt Expense | 27,878 | 13,750 | (14,128) | (102.75%) | 15,000 |
| Total Uncollectible Accounts | 27,878 | 13,750 | (14,128) | (102.75%) | 15,000 |
| Depreciation and Amortization | | | | | |
| 55001000 - Depreciation And Amortization | 179,445 | 179,445 | 0 | 0.00% | 195,758 |
| Total Depreciation and Amortization | 179,445 | 179,445 | 0 | 0.00% | 195,758 |
| Net Allocation to Mutuals | | | | | |
| 54602500 - Allocated Expenses | 1,327,336 | 1,373,753 | 46,417 | 3.38% | 1,499,949 |
| Total Net Allocation to Mutuals | 1,327,336 | 1,373,753 | 46,417 | 3.38% | 1,499,949 |
| Total Expenses | 43,543,421 | 46,930,783 | 3,387,362 | 7.22% | 51,160,052 |
| Excess of Revenues Over Expenses Before Other Changes | \$321,785 | (\$3,363,024) | \$3,684,809 | 109.57% | (\$3,631,346) |
| Other Changes | | | | | |
| 49008100 - Unrealized Gain/(Loss) On Available For Sale Investments | 86,678 | 0 | 86,678 | 0.00% | 0 |
| 54101000 - (Gain)/Loss - Warehouse Sales | (86) | 0 | 86 | 0.00% | 0 |
| 54101500 - (Gain)/Loss On Investments | 1,379,255 | 0 | (1,379,255) | 0.00% | 0 |
| Total Other Changes | (1,292,491) | 0 | (1,292,491) | 0.00% | 0 |
| Excess of Revenues Over Expenses | (\$970,707) | (\$3,363,024) | \$2,392,318 | 71.14% | (\$3,631,346) |

**United Laguna Woods Mutual
Balance Sheet - Preliminary
11/30/2022**

| | | <u>Current Month End</u> | <u>Prior Year December 31</u> |
|-----------|--|------------------------------|-----------------------------------|
| | Assets | | |
| 1 | Cash and cash equivalents | \$4,689,268 | \$6,230,045 |
| 2 | Non-discretionary investments | 20,010,443 | 999,883 |
| 3 | Discretionary investments | 9,304 | 15,204,873 |
| 4 | Receivable/(Payable) from mutuals | (237,065) | (350,215) |
| 5 | Accounts receivable and interest receivable | 595,311 | 784,588 |
| 6 | Prepaid expenses and deposits | 3,353,125 | 2,587,073 |
| 7 | Property and equipment | 91,989,605 | 91,989,605 |
| 8 | Accumulated depreciation property and equipment | (83,765,122) | (83,762,315) |
| 9 | Beneficial interest in GRF of Laguna Hills Trust | 5,234,366 | 5,411,004 |
| 10 | Non-controlling interest in GRF | 42,560,838 | 42,560,838 |
| 11 | Total Assets | <u>\$84,440,073</u> | <u>\$81,655,380</u> |
| | Liabilities and Fund Balances | | |
| | Liabilities: | | |
| 12 | Accounts payable and accrued expenses | \$7,157,860 | \$3,393,537 |
| 13 | Accrued compensation and related costs | 518,105 | 518,105 |
| 14 | Deferred income | 888,349 | 897,272 |
| 15 | Asset retirement obligation | 1,382,827 | 1,382,827 |
| 16 | Total liabilities | <u>\$9,947,140</u> | <u>\$6,191,740</u> |
| | Fund balances: | | |
| 17 | Fund balance prior years | 75,463,640 | 74,758,941 |
| 18 | Change in fund balance - current year | (970,707) | 704,699 |
| 19 | Total fund balances | <u>74,492,934</u> | <u>75,463,640</u> |
| 20 | Total Liabilities and Fund Balances | <u>\$84,440,073</u> | <u>\$81,655,380</u> |

**United Laguna Woods Mutual
Fund Balance Sheet - Preliminary
11/30/2022**

| | <u>Operating Fund</u> | <u>Replacement Fund</u> | <u>Contingency Fund</u> | <u>Property Taxes Fund</u> | <u>Total</u> |
|---|----------------------------|-----------------------------|-----------------------------|--------------------------------|----------------------------|
| Assets | | | | | |
| 1 Cash and cash equivalents | \$3,934,970 | \$754,298 | | | \$4,689,268 |
| 2 Non-discretionary investments | | 20,010,443 | | | 20,010,443 |
| 3 Discretionary investments | | 9,304 | | | 9,304 |
| 4 Receivable/(Payable) from mutuals | (237,065) | | | | (237,065) |
| 5 Receivable/(Payable) from operating fund | (5,790,589) | (352,880) | 1,113,771 | 5,029,698 | 595,311 |
| 6 Accounts receivable and interest receivable | 563,682 | 31,629 | | | 3,353,125 |
| 7 Prepaid expenses and deposits | 3,350,605 | 2,520 | | | 91,989,605 |
| 8 Property and equipment | 91,989,605 | | | | (83,765,122) |
| 9 Accumulated depreciation property and equipment | (83,765,122) | | | | 5,234,366 |
| 10 Beneficial interest in GRF of Laguna Hills Trust | 5,234,366 | | | | 42,560,838 |
| 11 Non-controlling interest in GRF | 42,560,838 | | | | |
| 12 Total Assets | <u>\$57,841,291</u> | <u>\$20,455,313</u> | <u>\$1,113,771</u> | <u>\$5,029,698</u> | <u>\$84,440,073</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| 13 Accounts payable and accrued expenses | \$1,203,613 | \$857,135 | | \$5,097,111 | \$7,157,859 |
| 14 Accrued compensation and related costs | 518,105 | | | | 518,105 |
| 15 Deferred income | 888,349 | | | | 888,349 |
| 16 Asset retirement obligation | | 1,382,827 | | | 1,382,827 |
| 17 Total liabilities | <u>\$2,610,066</u> | <u>\$2,239,962</u> | | <u>\$5,097,111</u> | <u>\$9,947,140</u> |
| Fund balances: | | | | | |
| 18 Fund balance prior years | 55,288,317 | 19,168,078 | 1,113,771 | (106,526) | 75,463,640 |
| 19 Change in fund balance - current year | (57,093) | (952,726) | | 39,113 | (970,707) |
| 20 Total fund balances | <u>55,231,224</u> | <u>18,215,351</u> | <u>1,113,771</u> | <u>(67,413)</u> | <u>74,492,934</u> |
| 21 Total Liabilities and Fund Balances | <u>\$57,841,291</u> | <u>\$20,455,313</u> | <u>\$1,113,771</u> | <u>\$5,029,698</u> | <u>\$84,440,073</u> |

**United Laguna Woods Mutual
Changes in Fund Balances - Preliminary
11/30/2022**

| | <u>Operating Fund</u> | <u>Replacement Fund</u> | <u>Contingency Fund</u> | <u>Property Taxes Fund</u> | <u>Total</u> |
|--|---------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------|
| Revenues: | | | | | |
| Assessments: | | | | | |
| 1 Operating | \$20,642,753 | | | \$11,540,923 | \$32,183,676 |
| 2 Additions to restricted funds | | 9,877,917 | | | 9,877,917 |
| 3 Total assessments | <u>20,642,753</u> | <u>9,877,917</u> | | <u>11,540,923</u> | <u>42,061,593</u> |
| Non-assessment revenues: | | | | | |
| 4 Merchandise sales | 4,050 | | | | 4,050 |
| 5 Fees and charges for services to residents | 674,053 | 760 | | | 674,813 |
| 6 Laundry | 215,552 | | | | 215,552 |
| 7 Interest income | | 315,161 | | | 315,161 |
| 8 Miscellaneous | 594,037 | | | | 594,037 |
| 9 Total non-assessment revenue | <u>1,487,692</u> | <u>315,921</u> | | | <u>1,803,613</u> |
| 10 Total revenue | <u>22,130,445</u> | <u>10,193,838</u> | | <u>11,540,923</u> | <u>43,865,206</u> |
| Expenses: | | | | | |
| 11 Employee compensation and related | 9,231,446 | 3,058,526 | | | 12,289,972 |
| 12 Materials and supplies | 753,796 | 1,478,603 | | | 2,232,400 |
| 13 Utilities and telephone | 4,182,770 | 5,771 | | | 4,188,541 |
| 14 Legal fees | 151,010 | | | | 151,010 |
| 15 Professional fees | 116,697 | | | | 116,697 |
| 16 Equipment rental | 6,775 | 19,330 | | | 26,105 |
| 17 Outside services | 2,711,011 | 4,981,315 | | | 7,692,326 |
| 18 Repairs and maintenance | 27,553 | 2,768 | | | 30,321 |
| 19 Other Operating Expense | 101,421 | 20,374 | | | 121,796 |
| 20 Property and sales tax | | | | 11,501,811 | 11,501,811 |
| 21 Insurance | 3,647,596 | | | | 3,647,596 |
| 22 Investment expense | | 10,186 | | | 10,186 |
| 23 Uncollectible Accounts | 27,878 | | | | 27,878 |
| 24 Depreciation and amortization | 179,445 | | | | 179,445 |
| 25 Net allocations to mutuals | 1,050,223 | 277,113 | | | 1,327,336 |
| 26 Total expenses | <u>22,187,623</u> | <u>9,853,987</u> | | <u>11,501,811</u> | <u>43,543,421</u> |
| 27 Excess of revenues over expenses before other changes | <u>(\$57,179)</u> | <u>\$339,851</u> | | <u>\$39,113</u> | <u>\$321,785</u> |
| Other Changes: | | | | | |
| 28 Unrealized gain/(loss) on AFS investments | | 86,678 | | | 86,678 |

United Laguna Woods Mutual
Changes in Fund Balances - Preliminary
11/30/2022

| | | Operating Fund | Replacement Fund | Contingency Fund | Property Taxes Fund | Total |
|----|--|---------------------------|-----------------------------|-----------------------------|--------------------------------|----------------------|
| 29 | (Gain)/loss on sale or trade | <u>(86)</u> | <u>1,379,255</u> | | | <u>1,379,169</u> |
| 30 | Total other changes | <u>\$86</u> | <u>(\$1,292,577)</u> | | | <u>(\$1,292,491)</u> |
| 31 | Excess of revenues over expenses after other changes | <u>(\$57,093)</u> | <u>(\$952,726)</u> | | <u>\$39,113</u> | <u>(\$970,707)</u> |
| 32 | Excluding unrealized gains and depreciation | <u>\$122,352</u> | <u>(\$1,039,404)</u> | | <u>\$39,113</u> | <u>(\$877,939)</u> |

**UNITED LAGUNA WOODS MUTUAL
FUND EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

| DESCRIPTION | CURRENT MONTH | | YEAR-TO-DATE | | 2022 | % | VARIANCE | | YEAR-END |
|--|------------------|------------------|--------------------|--------------------|--------------------|-------------|--------------------|--------------|--------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | EXPENDED | \$ | % | PROJECTIONS |
| OPERATING EXPENDITURES - MAINTENANCE & CONSTRUCTION | | | | | | | | | |
| PLUMBING SERVICE | \$211,942 | \$100,046 | \$1,406,303 | \$1,113,766 | \$1,216,188 | 116% | (\$292,536) | (26%) | \$1,740,697 |
| DAMAGE RESTORATION | 59,925 | 62,501 | 1,236,295 | 687,511 | 750,051 | 165% | (548,784) | (80%) | 1,474,296 |
| CARPENTRY SERVICE | 84,034 | 46,713 | 561,363 | 519,799 | 567,600 | 99% | (41,564) | (8%) | 616,744 |
| ELECTRICAL SERVICE | (16,716) | 30,629 | 311,648 | 340,984 | 372,361 | 84% | 29,336 | 9% | 394,811 |
| APPLIANCE REPAIRS | 24,020 | 27,101 | 257,653 | 301,320 | 329,042 | 78% | 43,668 | 14% | 308,840 |
| INTERIOR PREVENTIVE MAINTENANCE | 100,758 | 31,064 | 376,089 | 345,923 | 377,755 | 100% | (30,166) | (9%) | 343,536 |
| PEST CONTROL | 105,082 | 28,666 | 161,748 | 184,076 | 186,500 | 87% | 22,328 | 12% | 186,500 |
| COUNTERTOP/FLOOR/TILE REPAIRS | 39,588 | 10,484 | 132,743 | 116,625 | 127,371 | 104% | (16,118) | (14%) | 149,014 |
| ENERGY PROGRAM | 1,879 | 2,083 | 25,105 | 22,913 | 25,000 | 100% | (2,192) | (10%) | 26,000 |
| MISC. REPAIRS BY OUTSIDE SERVICE | 0 | 2,083 | 7,467 | 22,913 | 25,000 | 30% | 15,446 | 67% | 25,000 |
| FIRE PROTECTION | 13,093 | 4,613 | 34,588 | 30,804 | 32,430 | 107% | (3,784) | (12%) | 41,512 |
| TOTAL | \$623,605 | \$345,983 | \$4,511,002 | \$3,686,634 | \$4,009,298 | 113% | (\$824,367) | (22%) | \$5,306,951 |
| OPERATING EXPENDITURES - GENERAL SERVICES | | | | | | | | | |
| CONCRETE REPAIR/REPLACEMENT | \$26,068 | \$33,038 | \$312,282 | \$367,740 | \$401,522 | 78% | \$55,457 | 15% | \$363,200 |
| JANITORIAL SERVICE | 27,628 | 30,325 | 332,030 | 338,572 | 369,653 | 90% | 6,542 | 2% | 369,000 |
| GUTTER CLEANING | 54,389 | 22,088 | 127,900 | 63,213 | 85,351 | 150% | (64,687) | (102%) | 135,000 |
| WELDING | 6,775 | 9,577 | 86,666 | 106,558 | 116,345 | 74% | 19,891 | 19% | 96,400 |
| TRAFFIC CONTROL | 1,272 | 1,609 | 15,316 | 17,928 | 19,592 | 78% | 2,612 | 15% | 17,800 |
| TOTAL | \$116,132 | \$96,638 | \$874,196 | \$894,012 | \$992,463 | 88% | \$19,817 | 2% | \$981,400 |
| OPERATING EXPENDITURES - LANDSCAPE SERVICES | | | | | | | | | |
| LANDSCAPE ADMINISTRATION | \$19,963 | \$19,759 | \$215,226 | \$221,074 | \$241,403 | 89% | \$5,847 | 3% | \$241,403 |
| NURSERY & COMPOSTING | 14,766 | 15,565 | 151,812 | 171,818 | 187,602 | 81% | 20,006 | 12% | 187,602 |
| GROUND MAINTENANCE | 188,296 | 226,621 | 2,344,978 | 2,528,452 | 2,760,602 | 85% | 183,474 | 7% | 2,902,884 |
| IRRIGATION | 62,266 | 68,276 | 721,252 | 753,560 | 822,735 | 88% | 32,308 | 4% | 822,735 |
| SMALL EQUIPMENT REPAIR | 13,960 | 17,262 | 195,003 | 191,988 | 209,626 | 93% | (3,015) | (2%) | 209,626 |
| PEST CONTROL | 18,811 | 22,587 | 258,622 | 251,381 | 274,513 | 94% | (7,241) | (3%) | 291,382 |
| TOTAL | \$318,062 | \$370,069 | \$3,886,894 | \$4,118,271 | \$4,496,480 | 86% | \$231,377 | 6% | \$4,655,633 |

**UNITED LAGUNA WOODS MUTUAL
FUND EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

| DESCRIPTION | CURRENT MONTH | | YEAR-TO-DATE | | 2022 | % | VARIANCE | | YEAR-END |
|-------------|---------------|--------|--------------|--------|--------|----------|----------|---|-------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | EXPENDED | \$ | % | PROJECTIONS |

RESERVE FUND - MAINTENANCE & CONSTRUCTION

REPLACEMENTS

| | | | | | | | | | |
|--------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|------------|--------------------|------------|--------------------|
| BUILDING STRUCTURES | (\$81,533) | \$138,806 | \$612,253 | \$1,353,550 | \$1,492,903 | 41% | \$741,297 | 55% | \$1,111,567 |
| ELECTRICAL SYSTEMS | 27,589 | 55,466 | 480,074 | 605,126 | 660,595 | 73% | 125,052 | 21% | 626,100 |
| EXTERIOR WALKWAY LIGHTING | (3,511) | 6,709 | 35,505 | 68,897 | 75,635 | 47% | 33,392 | 48% | 44,824 |
| FOUNDATIONS | 24,659 | 3,619 | 49,387 | 39,809 | 43,436 | 114% | (9,578) | (24%) | 53,876 |
| GUTTER REPLACEMENT | 621 | 10,516 | 44,206 | 116,265 | 126,889 | 35% | 72,059 | 62% | 48,225 |
| PAINT - EXTERIOR | 262,529 | 143,205 | 1,524,791 | 1,592,967 | 1,739,285 | 88% | 68,176 | 4% | 1,668,185 |
| PRIOR TO PAINT | 129,096 | 73,671 | 722,436 | 807,462 | 882,584 | 82% | 85,026 | 11% | 821,112 |
| PLUMBING | (122,509) | 53,648 | 143,336 | 592,653 | 646,769 | 22% | 449,316 | 76% | 310,247 |
| PAVING | 0 | 0 | 379,026 | 389,319 | 389,319 | 97% | 10,293 | 3% | 379,034 |
| ROOF REPLACEMENTS | 7,797 | 8,333 | 937,921 | 1,012,102 | 1,020,439 | 92% | 74,181 | 7% | 1,000,002 |
| WALL REPLACEMENT | 0 | 0 | 30,944 | 35,000 | 35,000 | 88% | 4,056 | 12% | 31,000 |
| WASTE LINE REMEDIATION | 25,227 | 230,000 | 1,741,707 | 2,070,000 | 2,300,000 | 76% | 328,293 | 16% | 2,300,000 |
| WATER LINE - COPPER PIPE REMEDIATION | 0 | 0 | 0 | 100,000 | 100,000 | 0% | 100,000 | 100% | 100,000 |
| WINDOW/SLIDING SCREEN DOOR | (12,938) | 11,098 | 67,834 | 122,685 | 133,896 | 51% | 54,850 | 45% | 76,974 |
| SUB-TOTAL | \$257,028 | \$735,071 | \$6,769,419 | \$8,905,833 | \$9,646,750 | 70% | \$2,136,413 | 24% | \$8,571,145 |

APPLIANCE AND FIXTURE REPLACEMENTS

| | | | | | | | | | |
|--------------------------------------|------------------|------------------|--------------------|---------------------|---------------------|------------|--------------------|------------|---------------------|
| COOKTOPS | \$7,933 | \$5,853 | \$82,205 | \$64,551 | \$70,442 | 117% | (\$17,653) | (27%) | \$84,411 |
| DISHWASHERS | 4,447 | 8,089 | 75,165 | 89,360 | 97,526 | 77% | 14,196 | 16% | 88,855 |
| BASINS/SINKS/TOILETS | 21,122 | 19,289 | 179,976 | 212,866 | 232,333 | 77% | 32,890 | 15% | 213,539 |
| GARBAGE DISPOSALS | (4,646) | 9,738 | 89,418 | 107,779 | 117,647 | 76% | 18,362 | 17% | 112,804 |
| HOODS | (6,043) | 3,318 | 10,241 | 36,650 | 40,005 | 26% | 26,410 | 72% | 21,287 |
| COUNTER TOPS/FLOORS/SHOWER ENCLOSURE | 159,169 | 113,185 | 940,717 | 1,249,773 | 1,363,868 | 69% | 309,057 | 25% | 1,275,314 |
| OVENS | 10,854 | 11,160 | 120,639 | 122,928 | 134,125 | 90% | 2,289 | 2% | 133,615 |
| RANGES | (4,254) | 1,042 | 2,936 | 11,545 | 12,613 | 23% | 8,609 | 75% | 9,221 |
| REFRIGERATORS | 3,150 | 18,596 | 140,507 | 205,132 | 223,841 | 63% | 64,626 | 32% | 161,046 |
| WATER HEATERS & PERMITS | (97,204) | 63,157 | 330,956 | 698,226 | 762,029 | 43% | 367,270 | 53% | 607,463 |
| DRYERS | 287 | 3,183 | 7,928 | 35,056 | 38,247 | 21% | 27,128 | 77% | 32,111 |
| WASHING MACHINES | (1,385) | 7,604 | 36,397 | 83,747 | 91,380 | 40% | 47,350 | 57% | 42,405 |
| SUB-TOTAL | \$93,430 | \$264,215 | \$2,017,084 | \$2,917,614 | \$3,184,055 | 63% | \$900,530 | 31% | \$2,782,071 |
| TOTAL | \$350,459 | \$999,286 | \$8,786,503 | \$11,823,447 | \$12,830,805 | 68% | \$3,036,943 | 26% | \$11,353,216 |

RESERVE FUND - GENERAL SERVICES

| | | | | | | | | | |
|------------------|----------------|----------------|-----------------|-----------------|-----------------|------------|-----------------|------------|-----------------|
| PRIOR TO PAINT | \$614 | \$786 | \$7,394 | \$8,760 | \$9,565 | 77% | \$1,366 | 16% | \$9,000 |
| PAVING | 3,882 | 4,998 | 47,668 | 55,684 | 60,820 | 78% | 8,016 | 14% | 53,500 |
| WALL REPLACEMENT | 0 | 1,282 | 0 | 14,102 | 15,400 | 0% | 14,102 | 100% | 2,000 |
| TOTAL | \$4,497 | \$7,066 | \$55,062 | \$78,546 | \$85,785 | 64% | \$23,484 | 30% | \$64,500 |

**UNITED LAGUNA WOODS MUTUAL
FUND EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

| DESCRIPTION | CURRENT MONTH | | YEAR-TO-DATE | | 2022 | % | VARIANCE | | YEAR-END |
|--|--------------------|--------------------|---------------------|---------------------|---------------------|------------|--------------------|-------------|---------------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | EXPENDED | \$ | % | PROJECTIONS |
| RESERVE FUND - LANDSCAPE | | | | | | | | | |
| REPLACEMENTS | | | | | | | | | |
| LANDSCAPE MODIFICATION | \$7,411 | \$9,322 | \$76,991 | \$102,579 | \$111,925 | 69% | \$25,588 | 25% | 111,925 |
| IMPROVEMENTS & RESTORATION | 15,757 | 31,006 | 163,055 | 341,841 | 373,213 | 44% | 178,785 | 52% | 410,071 |
| TREE MAINTENANCE | 28,494 | 78,765 | 702,544 | 868,288 | 947,657 | 74% | 165,744 | 19% | 947,657 |
| SUPPLEMENTAL APPROPRIATION | 0 | 0 | 59,645 | 0 | 0 | 0% | (59,645) | 0% | 0 |
| TOTAL | \$51,661 | \$119,092 | \$1,002,235 | \$1,312,707 | \$1,432,795 | 70% | \$310,472 | 24% | \$1,469,653 |
| PROPERTY TAXES FUND - NON WORK CENTER | | | | | | | | | |
| PROPERTY TAXES | 1,008,193 | 1,033,430 | 11,501,811 | 11,367,730 | 12,401,160 | 93% | (134,081) | (1%) | 12,560,478 |
| TOTAL | \$1,008,193 | \$1,033,430 | \$11,501,811 | \$11,367,730 | \$12,401,160 | 93% | (\$134,081) | (1%) | \$12,560,478 |

**RESERVES EXPENDITURES COMPARED TO RESERVE STUDY
AS PRESENTED IN THE 2022 BUSINESS PLAN
AS OF NOVEMBER 30, 2022**

| | 2022 | 2022 | 2022 | 2022 | 2022 |
|-----------------------------------|--------------------|---------------------|--------------------|---------------------|------------|
| | YTD Actual | YTD Budget | YTD Variance | Annual Budget | % Expended |
| Paving | \$234,899 | \$239,319 | \$4,420 | \$239,319 | 98% |
| Asphalt & Concrete Repair/Replace | 191,795 | 205,684 | 13,890 | 210,820 | 91% |
| Roofs - Built-Up | 937,921 | 1,012,102 | 74,181 | 1,020,439 | 92% |
| Roofs - Comp Shingle | 0 | 0 | 0 | 0 | 0% |
| Roofs - Tile | 0 | 0 | 0 | 0 | 0% |
| Infrastructure/Buildings | 549,449 | 1,012,700 | 463,250 | 1,105,876 | 50% |
| Carport Siding Renovation | 0 | 0 | 0 | 0 | 0% |
| Manor Components | 1,941,629 | 2,787,355 | 845,726 | 3,041,917 | 64% |
| Lighting & Electrical | 515,579 | 665,322 | 149,743 | 726,735 | 71% |
| Laundry Rooms | 69,447 | 138,962 | 69,515 | 151,636 | 46% |
| Off Cycle Decking | 62,919 | 115,539 | 52,620 | 126,159 | 50% |
| Prior To Painting | 666,497 | 700,683 | 34,186 | 765,990 | 87% |
| Interior & Exterior Painting | 1,469,079 | 1,592,967 | 123,888 | 1,739,285 | 84% |
| Walls, Fencing, Railings & Gates | 30,944 | 49,102 | 18,158 | 50,400 | 61% |
| Grounds & Miscellaneous | 941,738 | 1,312,707 | 370,969 | 1,432,795 | 66% |
| Building Structures | 224,230 | 619,608 | 395,378 | 691,248 | 32% |
| Plumbing | 1,885,896 | 2,762,653 | 876,757 | 3,046,769 | 62% |
| Total | \$9,722,021 | \$13,214,701 | \$3,492,681 | \$14,349,388 | 68% |

**UNITED LAGUNA WOODS MUTUAL
MAINTENANCE PROGRAMS EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

YTD ACTUAL

| DESCRIPTION | TOTAL EXPENDITURES | LABOR | MATERIALS | OUTSIDE SERVICES |
|-------------|-----------------------|-------|-----------|---------------------|
|-------------|-----------------------|-------|-----------|---------------------|

OPERATING EXPENDITURES - MAINTENANCE & CONSTRUCTION

| | | | | |
|----------------------------------|--------------------|--------------------|------------------|--------------------|
| PLUMBING SERVICE | \$1,406,303 | \$1,069,915 | \$109,833 | \$226,554 |
| DAMAGE RESTORATION | 1,236,295 | 0 | 0 | 1,236,295 |
| CARPENTRY SERVICE | 561,363 | 475,243 | 86,120 | 0 |
| ELECTRICAL SERVICE | 311,648 | 244,549 | 28,751 | 38,347 |
| APPLIANCE REPAIRS | 257,653 | 228,653 | 28,999 | 0 |
| INTERIOR PREVENTIVE MAINTENANCE | 376,089 | 374,354 | 1,735 | 0 |
| PEST CONTROL | 161,748 | 0 | 0 | 161,748 |
| COUNTERTOP/FLOOR/TILE REPAIRS | 132,743 | 124,668 | 4,440 | 3,635 |
| ENERGY PROGRAM | 25,105 | 0 | 0 | 25,105 |
| MISC. REPAIRS BY OUTSIDE SERVICE | 7,467 | 0 | 0 | 7,467 |
| FIRE PROTECTION | 34,588 | 16,355 | 8,701 | 9,532 |
| TOTAL | \$4,511,002 | \$2,533,738 | \$268,580 | \$1,708,684 |

OPERATING EXPENDITURES - GENERAL SERVICES

| | | | | |
|-----------------------------|------------------|------------------|-----------------|------------------|
| CONCRETE REPAIR/REPLACEMENT | \$312,282 | \$290,614 | \$18,654 | \$3,014 |
| JANITORIAL SERVICE | 332,030 | 332,030 | 0 | 0 |
| GUTTER CLEANING | 127,900 | 16,240 | 0 | 111,660 |
| WELDING | 86,666 | 80,278 | 1,967 | 4,422 |
| TRAFFIC CONTROL | 15,316 | 15,316 | 0 | 0 |
| TOTAL | \$874,196 | \$734,479 | \$20,621 | \$119,096 |

OPERATING EXPENDITURES - LANDSCAPE SERVICES

| | | | | |
|--------------------------|--------------------|--------------------|-----------------|------------------|
| LANDSCAPE ADMINISTRATION | \$215,226 | \$215,226 | \$0 | \$0 |
| NURSERY & COMPOSTING | 151,812 | 151,812 | 0 | 0 |
| GROUND MAINTENANCE | 2,344,978 | 1,947,225 | 1,648 | 396,105 |
| IRRIGATION | 721,252 | 632,786 | 88,466 | 0 |
| SMALL EQUIPMENT REPAIR | 195,003 | 195,003 | 0 | 0 |
| PEST CONTROL | 258,622 | 258,622 | 0 | 0 |
| TOTAL | \$3,886,894 | \$3,400,675 | \$90,114 | \$396,105 |

**UNITED LAGUNA WOODS MUTUAL
MAINTENANCE PROGRAMS EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

YTD ACTUAL

| DESCRIPTION | TOTAL EXPENDITURES | LABOR | MATERIALS | OUTSIDE SERVICES |
|--|-----------------------|--------------------|--------------------|---------------------|
| RESERVE FUND - MAINTENANCE & CONSTRUCTION | | | | |
| BUILDING STRUCTURES | \$612,253 | \$102,796 | \$60,606 | \$448,851 |
| ELECTRICAL SYSTEMS | 480,074 | 0 | 0 | 480,074 |
| EXTERIOR WALKWAY LIGHTING | 35,505 | (15) | 0 | 35,520 |
| FOUNDATIONS | 49,387 | 0 | 0 | 49,387 |
| GUTTER REPLACEMENT | 44,206 | 39,147 | 5,059 | 0 |
| PAINT - EXTERIOR | 1,524,791 | 1,383,276 | 141,515 | 0 |
| PRIOR TO PAINT | 722,436 | 656,182 | 66,254 | 0 |
| PLUMBING | 143,336 | 43,909 | 0 | 99,427 |
| PAVING | 379,026 | 0 | 0 | 379,026 |
| ROOF REPLACEMENTS | 937,921 | 0 | 0 | 937,921 |
| WALL REPLACEMENT | 30,944 | 0 | 0 | 30,944 |
| WASTE LINE REMEDIATION | 1,741,707 | 0 | 0 | 1,741,707 |
| WATER LINE - COPPER PIPE REMEDIATION | 0 | 0 | 0 | 0 |
| WINDOW/SLIDING SCREEN DOOR | 67,834 | 25,137 | 39,923 | 2,775 |
| COOKTOPS | 82,205 | 12,647 | 58,447 | 11,111 |
| DISHWASHERS | 75,165 | 22,993 | 44,655 | 7,516 |
| BASINS/SINKS/TOILETS | 179,976 | 55,873 | 124,103 | 0 |
| GARBAGE DISPOSALS | 89,418 | 32,811 | 56,606 | 0 |
| HOODS | 10,241 | 3,379 | 5,492 | 1,370 |
| COUNTER TOPS/FLOORS/SHOWER ENCLOSURES | 940,717 | 404,637 | 343,412 | 192,667 |
| OVENS | 120,639 | 11,200 | 81,306 | 28,134 |
| RANGES | 2,936 | 594 | 1,218 | 1,123 |
| REFRIGERATORS | 140,507 | 29,010 | 77,524 | 33,973 |
| WATER HEATERS & PERMITS | 330,956 | 116,033 | 214,923 | 0 |
| DRYERS | 7,928 | 2,328 | 5,601 | 0 |
| WASHING MACHINES | 36,397 | 3,259 | 33,138 | 0 |
| TOTAL | \$8,786,503 | \$2,945,196 | \$1,359,781 | \$4,481,526 |

**UNITED LAGUNA WOODS MUTUAL
MAINTENANCE PROGRAMS EXPENDITURES REPORT
AS OF NOVEMBER 30, 2022**

YTD ACTUAL

| DESCRIPTION | TOTAL EXPENDITURES | LABOR | MATERIALS | OUTSIDE SERVICES |
|-------------|-----------------------|-------|-----------|---------------------|
|-------------|-----------------------|-------|-----------|---------------------|

RESERVE FUND - GENERAL SERVICES

| | | | | |
|------------------|-----------------|-----------------|--------------|------------|
| PRIOR TO PAINT | \$7,394 | \$7,394 | \$0 | \$0 |
| PAVING | 47,668 | 46,741 | 927 | 0 |
| WALL REPLACEMENT | 0 | 0 | 0 | 0 |
| TOTAL | \$55,062 | \$54,135 | \$927 | \$0 |

RESERVE FUND - LANDSCAPE

| | | | | |
|----------------------------|--------------------|------------------|----------------|------------------|
| LANDSCAPE MODIFICATION | \$76,991 | \$9,694 | \$852 | \$66,445 |
| IMPROVEMENTS & RESTORATION | 163,055 | 162,068 | 987 | 0 |
| TREE MAINTENANCE | 702,544 | 330,832 | 0 | 371,712 |
| SUPPLEMENTAL APPROPRIATION | 59,645 | 0 | 0 | 59,645 |
| TOTAL | \$1,002,235 | \$502,594 | \$1,839 | \$497,802 |

PROPERTY TAXES FUND - NON WORK CENTER

| | | | | |
|----------------|---------------------|---------------------|------------|------------|
| PROPERTY TAXES | \$11,501,811 | \$11,501,811 | \$0 | \$0 |
| TOTAL | \$11,501,811 | \$11,501,811 | \$0 | \$0 |

**UNITED LAGUNA WOODS MUTUAL
OUTSIDE SERVICES - COST COLLECTION
AS OF NOVEMBER 30, 2022**

| | YTD ACTUAL | YTD BUDGET | YTD Variance |
|--|--------------------------|---------------------|---------------------|
| DESCRIPTION | TOTAL OS EXPENDITURES | OUTSIDE SERVICES | OUTSIDE SERVICES |
| OPERATING EXPENDITURES - MAINTENANCE & CONSTRUCTION | | | |
| PLUMBING SERVICE | \$226,554 | \$41,250 | (\$185,304) |
| DAMAGE RESTORATION | \$1,236,295 | \$687,511 | (\$548,784) |
| CARPENTRY SERVICE | 0 | 4,114 | 4,114 |
| ELECTRICAL SERVICE | 38,347 | 1,826 | (36,521) |
| APPLIANCE REPAIRS | 0 | 0 | 0 |
| INTERIOR PREVENTIVE MAINTENANCE | 0 | 0 | 0 |
| PEST CONTROL | 161,748 | 184,076 | 22,328 |
| COUNTERTOP/FLOOR/TILE REPAIRS | 3,635 | 6,864 | 3,229 |
| ENERGY PROGRAM | 25,105 | 22,913 | (2,192) |
| MISC. REPAIRS BY OUTSIDE SERVICE | 7,467 | 22,913 | 15,446 |
| FIRE PROTECTION | 9,532 | 25,100 | 15,568 |
| TOTAL | \$1,708,684 | \$996,567 | (\$712,117) |
| OPERATING EXPENDITURES - GENERAL SERVICES | | | |
| CONCRETE REPAIR/REPLACEMENT | \$3,014 | \$0 | (\$3,014) |
| JANITORIAL SERVICE | 0 | 0 | 0 |
| GUTTER CLEANING | 111,660 | 44,576 | (67,084) |
| WELDING | 4,422 | 13,750 | 9,328 |
| TRAFFIC CONTROL | 0 | 0 | 0 |
| TOTAL | \$119,096 | \$58,326 | (\$60,770) |
| OPERATING EXPENDITURES - M&C CHARGEABLE SERVICES | | | |
| CHARGEABLES | \$263,194 | \$132,429 | (\$130,765) |
| TOTAL | \$263,194 | \$132,429 | (\$130,765) |
| OPERATING EXPENDITURES - LANDSCAPE SERVICES | | | |
| LANDSCAPE SHRUB-BED MAINTENANCE | \$396,105 | \$0 | (\$396,105) |
| TOTAL | \$396,105 | \$0 | (\$396,105) |

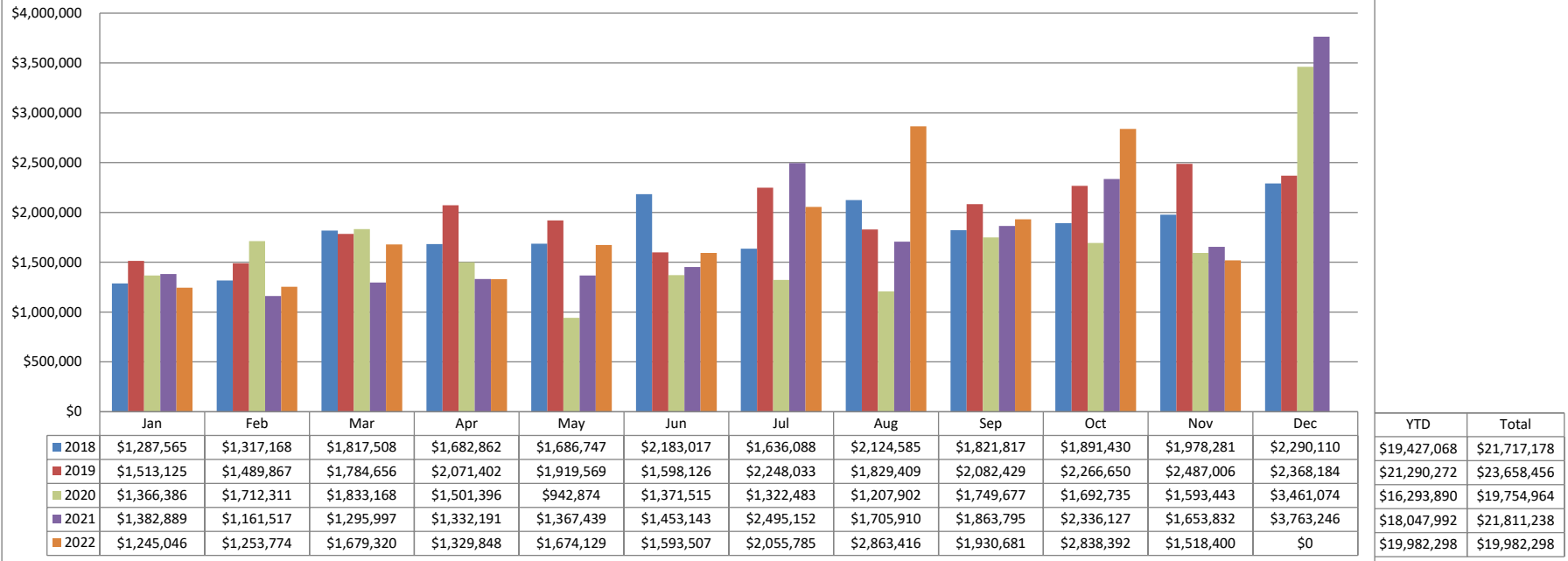
**UNITED LAGUNA WOODS MUTUAL
OUTSIDE SERVICES - COST COLLECTION
AS OF NOVEMBER 30, 2022**

| | YTD ACTUAL | YTD BUDGET | YTD Variance |
|--|--------------------------|---------------------|---------------------|
| DESCRIPTION | TOTAL OS EXPENDITURES | OUTSIDE SERVICES | OUTSIDE SERVICES |
| RESERVE FUND - MAINTENANCE & CONSTRUCTION | | | |
| BUILDING STRUCTURES | \$448,851 | \$1,076,163 | \$627,312 |
| CDS SIGNAGE | 0 | 0 | 0 |
| ELECTRICAL SYSTEMS | 480,074 | 605,126 | 125,052 |
| EXTERIOR WALKWAY LIGHTING | 35,520 | 56,413 | 20,893 |
| FOUNDATIONS | 49,387 | 39,809 | (9,578) |
| GUTTER REPLACEMENT | 0 | 64,163 | 64,163 |
| PAINT - EXTERIOR | 0 | 7,766 | 7,766 |
| PRIOR TO PAINT | 0 | 49,500 | 49,500 |
| PLUMBING | 99,427 | 348,326 | 248,899 |
| PAVING | 379,026 | 389,319 | 10,293 |
| ROOF REPLACEMENTS | 937,921 | 1,012,102 | 74,181 |
| WALL REPLACEMENT | 30,944 | 35,000 | 4,056 |
| WASTE LINE REMEDIATION | 1,741,707 | 2,070,000 | 328,293 |
| WATER LINE - COPPER PIPE REMEDIATION | 0 | 100,000 | 100,000 |
| WINDOW/SLIDING SCREEN DOOR | 2,775 | 27,500 | 24,725 |
| SUPPL. APPROPRIATIONS | 0 | 0 | 0 |
| COOKTOPS | 11,111 | 14,025 | 2,914 |
| DISHWASHERS | 7,516 | 10,901 | 3,385 |
| BASINS/SINKS/TOILETS | 0 | 0 | 0 |
| GARBAGE DISPOSALS | 0 | 0 | 0 |
| HOODS | 1,370 | 3,938 | 2,568 |
| COUNTER TOPS/FLOORS/SHOWER ENCLOSURES | 192,667 | 495,385 | 302,718 |
| OVENS | 28,134 | 19,833 | (8,301) |
| RANGES | 1,123 | 2,376 | 1,253 |
| REFRIGERATORS | 33,973 | 39,776 | 5,803 |
| WATER HEATERS & PERMITS | 0 | 53,328 | 53,328 |
| DRYERS | 0 | 0 | 0 |
| WASHING MACHINES | 0 | 0 | 0 |
| TOTAL | \$4,481,526 | \$6,520,749 | \$2,039,223 |

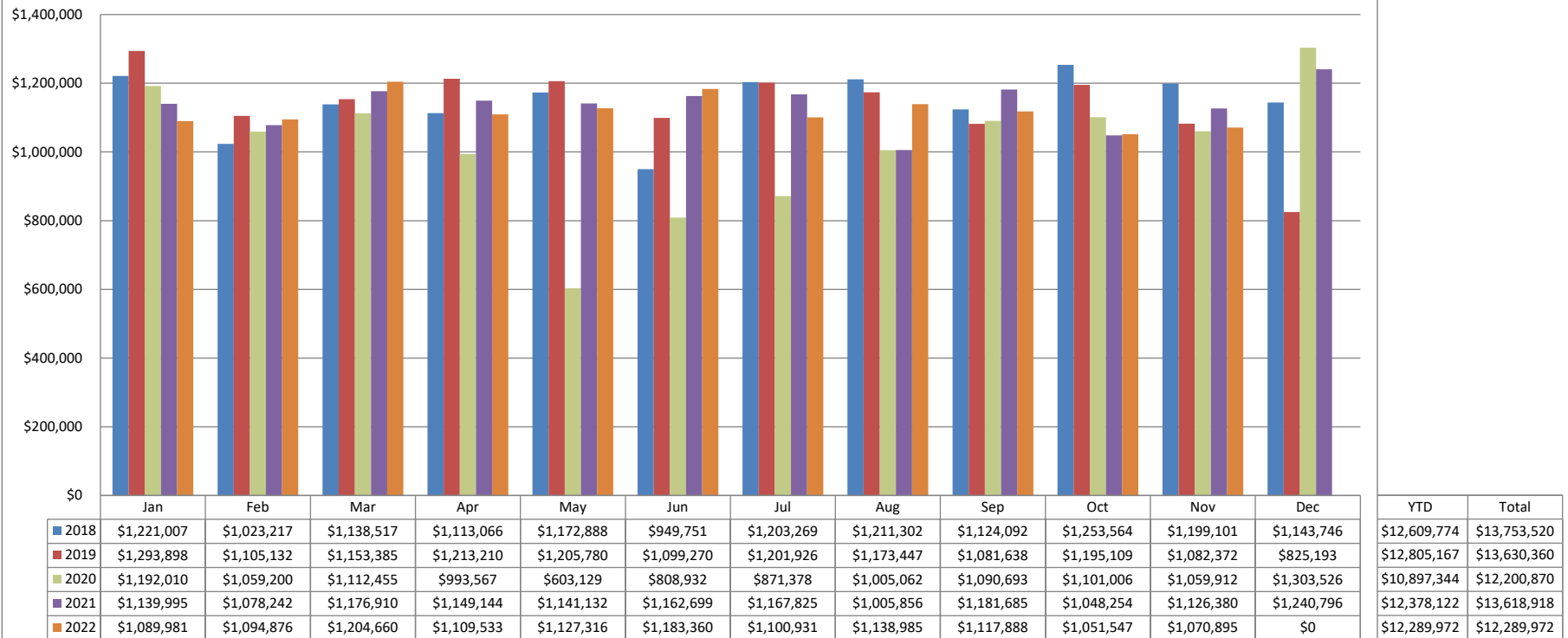
**UNITED LAGUNA WOODS MUTUAL
OUTSIDE SERVICES - COST COLLECTION
AS OF NOVEMBER 30, 2022**

| | | YTD ACTUAL | YTD BUDGET | YTD Variance |
|--|--|--------------------------|---------------------|---------------------|
| DESCRIPTION | | TOTAL OS EXPENDITURES | OUTSIDE SERVICES | OUTSIDE SERVICES |
| RESERVE FUND - GENERAL SERVICES | | | | |
| PRIOR TO PAINT | | \$0 | \$0 | \$0 |
| WALL REPLACEMENT | | 0 | 14,102 | 14,102 |
| TOTAL | | \$0 | \$14,102 | \$14,102 |
| RESERVE FUND - LANDSCAPE | | | | |
| LANDSCAPE MODIFICATION | | \$66,445 | \$92,433 | \$25,988 |
| IMPROVEMENTS & RESTORATION | | \$0 | \$45,826 | \$45,826 |
| TREE MAINTENANCE | | 371,712 | 461,186 | 89,474 |
| SUPPLEMENTAL APPROPRIATION | | 59,645 | 0 | (59,645) |
| TOTAL | | \$497,802 | \$599,445 | \$101,643 |

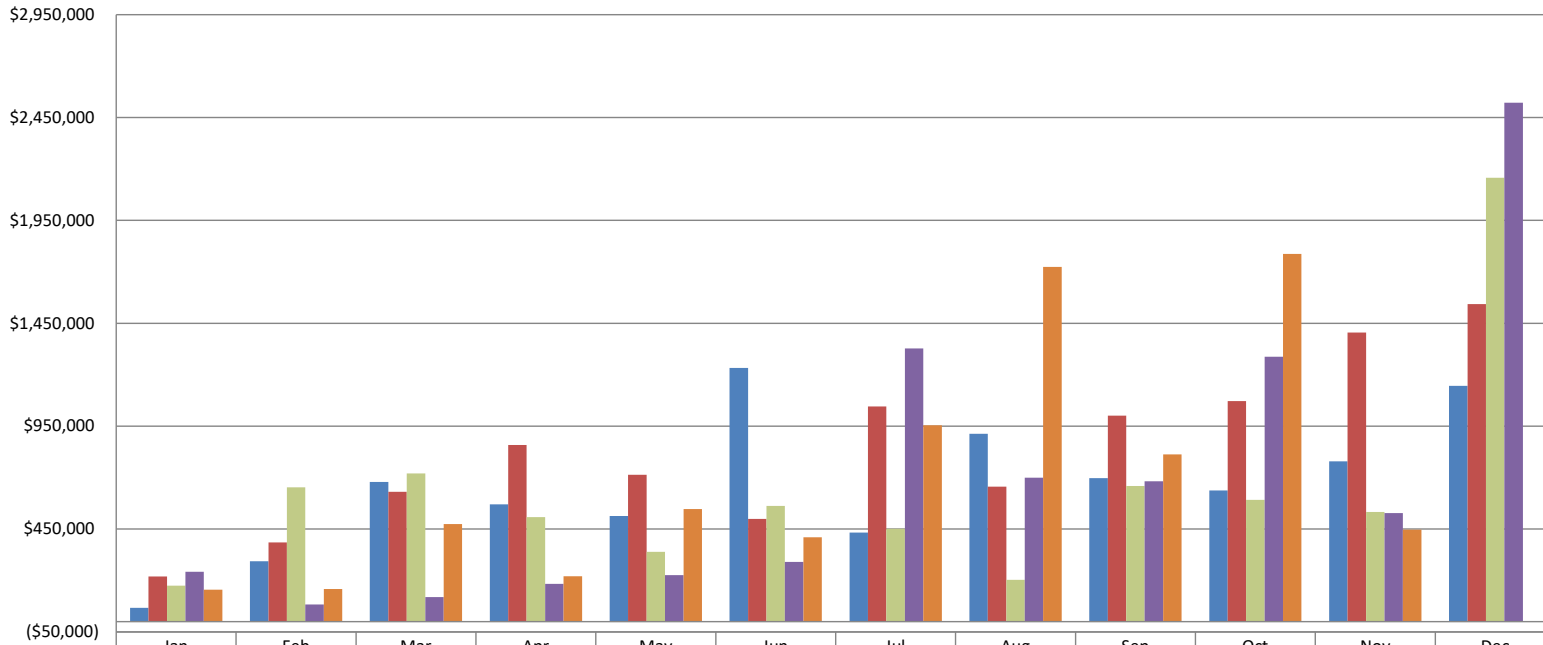
United Mutual **Employee Compensation, Related, and Outside Services**



United Mutual Employee Compensation & Related

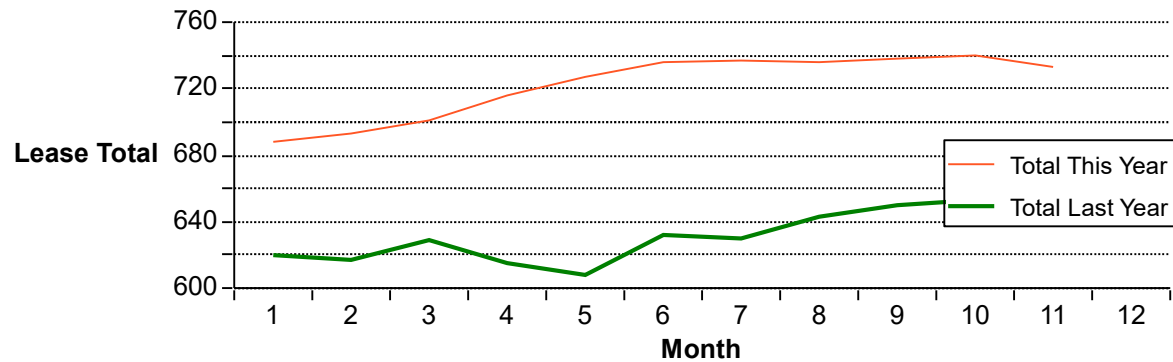


United Mutual Outside Services



| YTD | Total |
|-------------|--------------|
| \$6,817,294 | \$7,963,658 |
| \$8,485,105 | \$10,028,096 |
| \$5,396,546 | \$7,554,094 |
| \$5,669,870 | \$8,192,320 |
| \$7,692,326 | \$7,692,326 |

Monthly Active Leasing Report 2022 Period 11 (Mutual 1)



| Year | Month | 1 to 3 Month | 4 to 6 Month | 7 to 12 Month | 12+ Month | Total This Year | Total Last Year | % Leased | % Leased Last Year | % Change | Total Renewals | Total Expirations |
|------|-----------|--------------|--------------|---------------|-----------|-----------------|-----------------|----------|--------------------|----------|----------------|-------------------|
| 2022 | January | 17 | 28 | 89 | 554 | 688 | 620 | 10.9 | 9.8 | 1.1 | 40 | 17 |
| 2022 | February | 17 | 25 | 104 | 547 | 693 | 617 | 11.0 | 9.8 | 1.2 | 50 | 18 |
| 2022 | March | 17 | 25 | 118 | 541 | 701 | 629 | 11.1 | 9.9 | 1.2 | 39 | 26 |
| 2022 | April | 14 | 29 | 143 | 530 | 716 | 615 | 11.3 | 9.7 | 1.6 | 66 | 25 |
| 2022 | May | 15 | 29 | 161 | 522 | 727 | 608 | 11.5 | 9.6 | 1.9 | 32 | 28 |
| 2022 | June | 17 | 33 | 172 | 514 | 736 | 632 | 11.6 | 10.0 | 1.6 | 67 | 24 |
| 2022 | July | 21 | 30 | 178 | 508 | 737 | 630 | 11.7 | 10.0 | 1.7 | 49 | 24 |
| 2022 | August | 24 | 33 | 184 | 495 | 736 | 643 | 11.6 | 10.2 | 1.4 | 35 | 20 |
| 2022 | September | 20 | 35 | 192 | 491 | 738 | 650 | 11.7 | 10.3 | 1.4 | 45 | 35 |
| 2022 | October | 17 | 38 | 207 | 478 | 740 | 653 | 11.7 | 10.3 | 1.4 | 40 | 42 |
| 2022 | November | 15 | 35 | 219 | 464 | 733 | 672 | 11.6 | 10.6 | 1.0 | 37 | 22 |
| 2022 | December | | | | | | 678 | | | | | |

DATE: December, 2022
 TO: VMS Board of Directors
 RE: Monthly Staffing Report

New Hires YTD:

November

164 (74 Full-time, 90 Part-time)

16 (8 Full-time, 8 Part-Time)

Active Recruiting Vacancies as of November 30, 2022

Total: 82

Full-time: 60

Part-time: 22

| Vacancies by Divisions | Full-Time | Part-Time | Total Vacancies | Total Budgeted | Req Date |
|--|-----------|-----------|-----------------|----------------|-------------------|
| General Services | 10 | 2 | 12 | | |
| Bus Driver | 1 | 1 | 2 | 10.0 | Continuously Open |
| Custodian | 3 | | 3 | 30.0 | Continuously Open |
| Paving Trade Helper | 1 | | 1 | 2.0 | 10/5/2022 |
| Paving Trade Aid | 1 | | 1 | 1.0 | 10/5/2022 |
| General Paving Worker | 2 | | 2 | 7.0 | 10/5/2022 |
| Auto/Truck/Bus Technician | 1 | | 1 | 2.0 | 10/7/2022 |
| Admin Specialist | | 1 | 1 | - | 11/7/2022 |
| Mechanic Helper | 1 | | 1 | 2.0 | 11/29/2022 |
| Maintenance and Construction | 16 | | 16 | | |
| Senior Maintenance Plumber | 1 | | 1 | 11.8 | 4/1/22 |
| Maintenance Painter | 4 | | 4 | 27.0 | 5/16/22 |
| Administrative Specialist (WC 910) | 1 | | 1 | 1.0 | 7/27/22 |
| Senior Maintenance Electrician | 1 | | 1 | 2.0 | 8/29/22 |
| Operations Specialist (WC 900) (WC 909) | 2 | | 2 | 2.0 | 9/6/22 |
| Moisture Intrusion Coordinator | 1 | | 1 | 3.0 | 9/7/22 |
| Building Permits & Inspections Manager | 1 | | 1 | - | 10/6/2022 |
| Administrative Coordinator (WC 909) | 1 | | 1 | 1.0 | 10/17/2022 |
| Maintenance Welder | 1 | | 1 | 1.0 | 10/21/2022 |
| Senior Facilities Services Technician | 2 | | 2 | 4.0 | 10/21/2022 |
| Inspector II | 1 | | 1 | 3.0 | 10/26/2022 |
| Landscape Services | 19 | | 19 | | |
| Gardener (WC 520 & WC 530) | 18 | | 18 | 79.0 | Continuously Open |
| Nursery Technician | 1 | | 1 | - | 10/3/2022 |

| Vacancies by Divisions | Full-Time | Part-Time | Total Vacancies | Total Budgeted | Req Date |
|-------------------------------------|-----------|-----------|-----------------|----------------|-------------------|
| Security Services | 8 | | 8 | | |
| Gate Ambassador | | - | - | 43.0 | Continuously Open |
| Security Patrol Officer | 5 | | 5 | 14.0 | Continuously Open |
| Dispatcher | 2 | | 2 | 5.0 | Continuously Open |
| Scheduler | 1 | | 1 | 1.0 | 8/15/22 |
| Recreation Services | 2 | 20 | 22 | | |
| Recreation Leader | | 13 | 13 | 9.58 | Continuously Open |
| P/T Sr Recreation Leader | 1 | | 1 | 1.0 | 9/12/22 |
| P/T Stables Assistant I | | 1 | 1 | 0.33 | 10/17/2022 |
| P/T Ceramic Technician | | 1 | 1 | 0.25 | 10/25/2022 |
| Fitness Assistant II | | 4 | 4 | 2.65 | 10/27/2022 |
| Gold Course Sprayer | 1 | | 1 | - | 11/1/2022 |
| P/T Clubhouse Tech I | | 1 | 1 | .25 | 11/14/2022 |
| Resident Services | 3 | | 3 | | |
| Customer Services Representative I | 1 | | 1 | 15.0 | 6/14/22 |
| Customer Services Representative II | 1 | | 1 | 2.0 | 8/12/22 |
| Concierge | 1 | | 1 | 1.0 | 11/4/2022 |
| Media and Communications | 1 | | 1 | | |
| Broadband Technician | 1 | | 1 | 5.0 | 4/4/22 |
| Financial Services | 1 | | 1 | | |
| Sr. Buyer | 1 | | 1 | 1.0 | 11/3/2022 |
| Total | 60 | 22 | 82 | | |

Terminations YTD:

November

149 (109 Full-time, 40 Part-time)

10 (7 Full-time, 3 Part-time)

Resignations and Terminations for November 2022 by Length of Service

| | Less than 1 year | | Leave w/in 1-5 years | | Leave w/in 2-5 years | | Leave after 5+ years | | Grand Total |
|--------------------|------------------|----------|----------------------|----|----------------------|----------|----------------------|----------|-------------|
| | FT | PT | FT | PT | FT | PT | FT | PT | |
| Resigned | 3 | 1 | | | | 1 | 2 | 1 | 8 |
| Terminated | 2 | | | | | | | | 2 |
| Grand Total | 5 | 1 | | | | 1 | 2 | 1 | 10 |

The stated reasons for resignations in November are as follows:

- 1. Other Employment (better pay & job opportunity)** – 1 in *Recreation Services*, 2 in *Maintenance and Construction Services*, and 1 in *General Services*
- 2. Retirement** – 1 in *Landscape Services*
- 3. Termination** – 1 in *Human Resources Services*, and 1 in *Landscape Services*
- 4. Personal Reasons** – 1 in *Financial Services*
- 5. Health Reasons** – 1 in *Security Services*, and 1 in *Recreation Services*