

REGULAR MEETING OF THE FINANCE COMMITTEE

Tuesday, May 29, 2018 – 2:00 p.m. Laguna Woods Village Community Center Sycamore Room 24351 El Toro Road

<u>AGENDA</u>

1. Call to Order

- 2. Acknowledgment of Media
- 3. Approval of the Agenda
- 4. Approval of Meeting Report for March 27, 2018
- 5. Chair Remarks
- 6. Member Comments (Items Not on the Agenda)
- 7. Department Head Update

<u>Reports</u>

8. Preliminary Financial Statements dated April 30, 2018

Items for Discussion and Consideration

- 9. Electronic Payment Methods for Residents
- 10. Funding for Wasteline Remediation
- 11. Endorsements from Standings Committees (as needed)

Future Agenda Items

Concluding Business:

- 12. Committee Member Comments
- 13. Date of Next Meeting Tuesday, July 31, 2018 at 2:00 p.m.
- 14. Recess to Closed Session

Gary Morrison, Chair Betty Parker, Staff Officer Telephone: 949-597-4201



OPEN MEETING

REPORT OF THE REGULAR MEETING OF THE UNITED LAGUNA WOODS MUTUAL FINANCE COMMITTEE

Tuesday, March 27, 2018 – 2:00 p.m. Laguna Woods Village Community Center Sycamore Room, 24351 El Toro Road

MEMBERS PRESENT:	Gary Morrison - Chair, Manuel Armendariz, Pat English, Steven
	Leonard, Juanita Skillman, Advisor: Alan Dickinson

OTHERS PRESENT: Janey Dorrell entered the room 2:59pm., Reza Bastani Dick Raider – VMS.INC,

- MEMBERS ABSENT: None
- STAFF PRESENT: Solange Backes, Jose Campos, Christopher Swanson

Call to Order

Director Morrison chaired the meeting and called it to order at 2:00 p.m.

Acknowledgment of Media None.

Approval of Agenda

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

Approval of the Regular Meeting Report of January 30, 2018

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

Chair Remarks

Director Morrison commented on future budgeting items regarding Wasteline replacements.

Member Comments (Items Not on the Agenda)

Stephen Champion (908-O) commented on community operations.

Department Head Update

None.

Report of United Finance Committee Regular Open Meeting March 27, 2018 Page 2 of 2

Review Preliminary Financial Statements dated February 28, 2018

The Committee reviewed financials dated February 28, 2018. Discussion ensued and guestions were addressed.

Director Skillman expressed her desire to differentiate between chargeable services and enrollments in the handyman program. Additionally, she suggested tracking revenues and expenditures of the handyman program. Staff confirmed that the program financials would be tracked..

Discuss Moisture Intrusion and Wasteline Replacements

Director Morrison commented on the toilet replacements and the vales that come out in the walls of each manor. Director Leonard commented on the remediation process, identifying the core issues and allocating proper funding. Director Skillman commented on repairs and completing both inside and outside repairs if an incident occurs.

Director Armendariz concurred with Director Skillman statement regarding repairs being completed both inside and outside if a leak occurs.

Member Champion (908-O) commented on reserve funding levels.

Discuss Electrical Panel Replacements

Director Leonard commented on GRF and the Mutuals working together regarding infrastructure and costs. Director Morrison commented on electrical panels outside of the units and the need to start planning for future replacements.

Future Agenda Items

None.

Committee Member Comments

Director English commented on directing some of the items discussed today to the M&C committee to start planning for the 2019 budget.

Date of Next Meeting – Tuesday, May 29, 2018 at 2:00 p.m.

Adjournment – The meeting recessed to closed session at 3:45 p.m.

ary Monison, Chair

United Laguna Woods Mutual Statement of Revenues & Expenses - Preliminary 4/30/2018 (\$ IN THOUSANDS)

		С	URRENT MONTH			YEAR TO DATE		YTD 2017	ANNUAL
		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET
	_								
	Revenues:								
	Assessments:	*• • • • •	*• • • • •	* ~~	* • • -- •	*• • • • •	* ~~~	A A T AA	*************
1	Operating	\$2,269	\$2,203	\$66	\$9,076	\$8,814	\$263	\$8,709	\$26,441
2	Additions to restricted funds	993	993		3,971	3,971		3,971	11,913
3	Total assessments	3,262	3,196	66	13,047	12,784	263	12,679	38,353
	Non-assessment revenues:								
4	Merchandise sales		2	(2)	10	10		11	30
5	Fees and charges for services to residents	26	57	(31)	95	229	(134)	95	686
6	Laundry	28	20	8	86	80	6	44	240
7	Interest income	29	23	7	117	91	26	103	272
8	Miscellaneous	43	52	(9)	166	209	(43)	190	627
9	Total non-assessment revenue	127	155	(28)	474	618	(144)	443	1,854
10	Total revenue	3,389	3,351	38	13,521	13,402	119	13,123	40,208
	Expenses:								
11	Employee compensation and related	1.113	1,166	53	4,496	4,653	158	4.260	14,007
12	Materials and supplies	352	269	(83)	1,052	1,076	24	742	3,230
13	Utilities and telephone	281	335	55	1,247	1,230	(17)	1,189	4,092
14	Legal fees	14	17	3	53	67	14	69	200
15	Professional fees	16	12	(4)	50	49	(1)	32	147
16	Equipment rental	3	2	(1)	4	8	4	9	24
17	Outside services	570	626	56	1,609	2,111	502	679	7,305
18	Repairs and maintenance	3	4	1	10	15	5	22	45
19	Other Operating Expense	19	17	(2)	49	59	10	56	166
20	Property and sales tax	901	798	(104)	3,441	3,190	(251)	3,227	9,571
21	Insurance	106	97	` (9)́	426	389	(37)	375	1,167
22	Investment expense				9		(9)	9	
23	Uncollectible Accounts				1		(1)		
24	(Gain)/loss on sale or trade		(1)	(1)		(3)	(3)		(8)
25	Depreciation and amortization	18	18	. ,	71	71	.,	74	212
26	Net allocation to mutuals	86	100	14	367	401	34	309	1,215
27	Total expenses	3,483	3,459	(23)	12,886	13,318	432	11,053	41,374
28	Excess of revenues over expenses	(\$94)	(\$109)	\$15	\$635	\$85	\$551	\$2,070	(\$1,167)

United Laguna Woods Mutual Operating Statement 4/30/2018 UNITED LAGUNA WOODS MUTUAL

	Actual	YEAR Budget	TO DATE VAR\$ B/(W)	VAR% B/(W)	ANNUAL BUDGET
		Dudget			BUDGET
Revenues:					
Assessments:					
Operating					
41001000 - Monthly Assessments	\$5,397,819	\$5,397,884	(\$65)	0.00%	\$16,193,655
41007000 - Monthly Assessments - Property Taxes	3,298,729	3,190,496	108,233	3.39%	9,571,492
41007500 - Monthly Assessments - Supplemental Property Taxes	154,436	0	154,436	0.00%	0
41008000 - Monthly Assessments - Property Insurance	225,137	225,136	1	0.00%	675,410
Total Operating	9,076,121	8,813,516	262,605	2.98%	26,440,557
Additions To Restricted Funds					
41001500 - Monthly Assessments - Contingency Fund	354,088	354,088	0	0.00%	1,062,264
41003500 - Monthly Assessments - Replacement Fund	3,616,756	3,616,756	0	0.00%	10,850,268
Total Additions To Restricted Funds	3,970,844	3,970,844	0	0.00%	11,912,532
Tatal Assessments	40.040.005	40 70 4 000			
Total Assessments	13,046,965	12,784,360	262,605	2.05%	38,353,089
Non-Assessment Revenues:					
Merchandise Sales					
41501500 - Merchandise Sales - Warehouse	10,073	9,996	77	0.77%	30,000
Total Merchandise Sales	10,073	9,996	77	0.77%	30,000
Fees and Charges for Services to Residents	22.440	22 500	10.010	40 520/	67 500
46501000 - Permit Fee 46501500 - Inspection Fee	33,419 21,330	22,500 26,279	10,919 (4,949)	48.53% (18.83%)	67,500 78,839
46502000 - Resident Maintenance Fee	40,090	179,740	(139,650)	(77.70%)	539,244
Total Fees and Charges for Services to Residents	94,839	228,519	(133,680)	(58.50%)	685,583
Total Tees and onarges for betwees to Residents	54,005	220,010	(100,000)	(00.0070)	000,000
Laundry					
46005000 - Coin Op Laundry Machine	86,290	80,000	6,290	7.86%	240,000
Total Laundry	86,290	80,000	6,290	7.86%	240,000
Interest Income					
49001000 - Interest Income - Treasury Notes	22,922	21,276	1,646	7.74%	106,390
49001500 - Interest Income - Treasury Notes - Discretionary	61,217	44,768	16,449	36.74%	42,343
49002000 - Interest Income - Money Market	1,981	1,060	921	86.90%	5,300
49002500 - Interest Income - Gnma Securities - Discretionary	30,750	23,644	7,106	30.05%	118,216
Total Interest Income	116,871	90,748	26,123	28.79%	272,249
••• · ·					
Miscellaneous	6,950	0	6 050	0.00%	0
46004500 - Resident Violations 44501000 - Additional Occupant Fee	14,500	0 24,000	6,950 (9,500)	(39.58%)	0 72,000
44501500 - Lease Processing Fee - United	33,090	39,220	(6,130)	(15.63%)	117,675
44502000 - Variance Processing Fee	2,400	4,164	(1,764)	(42.36%)	12,500
44503000 - Stock Transfer Fee	3,700	4,580	(880)	(19.21%)	13,750
44503510 - Resale Processing Fee - United	41,748	68,456	(26,708)	(39.01%)	205,378
44507000 - Golf Cart Electric Fee	19,441	19,208	233	1.21%	57,625
44507200 - Electric Vehicle Plug-In Fee	1,412	4,000	(2,589)	(64.71%)	12,000
44507500 - Cartport/Carport Space Rental Fee	723	880	(157)	(17.89%)	2,640
47001500 - Late Fee Revenue	16,657	8,544	8,113	94.95%	25,628
47002010 - Collection Administrative Fee - United	22,680	18,328	4,352	23.75%	55,000
47002500 - Collection Interest Revenue 47501000 - Recycling	846 2,181	0 744	846 1,437	0.00% 193.13%	0 2,234
48001000 - Legal Fee	2,101	16,744	(16,744)	(100.00%)	50,233
49009000 - Miscellaneous Revenue	8	0	(10,744)	0.00%	00,200
Total Miscellaneous	166,334	208,868	(42,534)	(20.36%)	626,663
Total Non-Assessment Revenue	474,406	618,131	(143,725)	(23.25%)	1,854,495
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Total Revenue	13,521,371	13,402,491	118,880	0.89%	40,207,584

United Laguna Woods Mutual Operating Statement 4/30/2018 UNITED LAGUNA WOODS MUTUAL

Actual Public VERT FOATE ANNUAL Employee Compensation 853.702 940.754 (4.039) (0.49%) 2.600.267 5102100 - Union Wages - Ceptian 152.67 158.46 88.272 2.86.46 88.272 2.86.46 88.277 9.03% 6.343.34 51041000 - Wages - Overtime 152.67 158.45 578 3.69% 44.353 42.50.28 5105100 - Union Wages - Overtime 3.4866 20.757 118.674 (107.039) (140.77%) 361.68.09%) 526.699 5111000 - Interportary Heip 53.369 21.376 (35.491) (122.8%) 250.699 51911000 - Compensation Related 200.2499 0.00% 0 0.205.499 0.00% 0 52411000 - FLG A 240.741 240.741 222 0.99% 722.220 28.86 20.04% 50.897 52411000 - FLG A 240.741 240.741 222.04 10.89% 70.897 722.220 5241100 - FULA 7.28 23.00.748 155.867 1.887 722.220 72							
Employee Compensation 633.792 843.754 (4.038) (0.48%) 2.003.203 51021000 - Union Wages - Neutine 1.897.220 2.085.496 189.276 8.00% 5.343.384 51021000 - Union Wages - Overtime 3.4836 2.00714 (14.138) (16.00%) 6.23.07 51021000 - Union Wages - Overtime 3.4836 20.711 (14.138) (16.00%) 6.23.07 51091000 - Nescel Meal Prenaity 1.751 5.277 (12.24) (22.278) 0.95.068 51981000 - Compensation Accrual (202.459) 0.20.778 (16.67.79%) 65.663 51981000 - Compensation Related 2.40.759 2.41.001 2.02.459 0.00% 5.283 52411000 - Vincerweit Compensation Insurance 240.759 2.40.28 (16.08%) 5.293 5241000 - Vincerweit Compensation Insurance 241.202 2.12.4% 22.245 2.00.4% 5.283 5241000 - Vince Related 1.42.26 9.00.6% 0.00% 0.00% 2.03.4% 1.893.7 1.893.7 1.893.7 1.893.7 1.893.7 1.893.7 <t< td=""><td></td><td>Actual</td><td></td><td></td><td>VAR% B/(W)</td><td></td></t<>		Actual			VAR% B/(W)		
5101100 - Salaries & Wages - Regular 653,722 249,754 14,033 (0.48%) 2,603,283 510100 - Wages - Overline 15,227 12,845 578 3,65% 6,343,344 510100 - Wages - Overline 34,866 20,711 (14,139) (68,07%) 62,327 510100 - Sick 200,221 11,845 577 3,365% 64,755 510100 - Sick 200,221 11,816 (12,249) (12,233%) 2259,069 5101000 - Finporashton Accual (202,459) 0 0,00% 0 0 7011000 - Finporashton Accual (202,459) 0 0,00% 0 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,00% 0 0,	Employee Componentien	Actual	Duugei		VAN /0 D/(W)	BUDGET	
51021000 - Union Wages - Regular 1.387.220 2.085.466 188.276 9.03% 6.343.334 51021000 - Union Wages - Overtime 34.866 20.761 (14,156) (66.09%) 62.2307 51051000 - Helday 285.713 116574 (17.039) (14.075%) 35.198 51051000 - Denorary Help 53.369 116274 (17.039) (12.23.07%) 5.591 51091000 - Compensation Accrual (202.469) 0 202.459 0.00% 0.00% Total Employee Compensation 3.053.781 3.208.748 155.967 4.86% 9.780.516 Compensation Related 220.449 0 220.459 0.02% 0.02% 0.02% 0.12% 7.282.297 5241000 - Non Medical 598.649 67.154 (16.67.9%) 10.86% 20.12% 7.184 7.1545 7.242.165 2.24.165		853 702	840 754	(4.038)	(0.48%)	2 603 263	
51041000 - Wages - Overtime 15,287 15,845 578 3.55% 47,552 51051000 - Union Wages - Overtime 24,896 20,711 (147,039) (16,079) 351,089 51051000 - Missed mail Panalty 106,231 96,813 (12,1419) (12,237%) 15,913 51051000 - Missed mail Panalty 106,231 96,813 (12,1419) (12,237%) 15,913 51051000 - Missed mail Panalty 102,22459 0 202,4593 (16,007) (16,007) 51051000 - FUL 7,781 10,580 2,799 524,1000,510 52,829 (16,892) (30,047) 52,929 524,11000 - FUL 7,781 10,580 2,799 (22,247) 10,265% 20,100 71,144 (10,607%) 20,135 51,353 52,41000 - FUL 52,829 (16,892) (30,047%) 52,299 52,41000 - FUL 52,829 (12,033) 0,00% 0 52,41000 - Vinon Medical Life insurance 11,405 9,4052 (11,335) 0,00% 0 52,41000 - Vinon Medital Accural 12,525 <t< td=""><td></td><td>,</td><td>,</td><td></td><td></td><td></td></t<>		,	,				
5105100 - Union Wages - Overtime 34,866 20,761 (14,736) (68,00%) 62,237 51051000 - Sick 1062,231 96,813 (12,419) (12,23%) 235,069 51071000 - Sick 1062,231 96,813 (12,419) (12,23%) 235,069 5101000 - Temporary Heip 58,389 21,878 (36,491) (16,67%) 65,553 5101000 - Finck 202,459 0.005 0 202,459 0.005 0 52411000 - Finck 240,749 241,031 282 71,154 10,689,71 52,899 52411000 - Union Medical Lie Insurance 242,126 230,428 (11,698) (21,258) 20,00% 0 52411000 - Union Medical Lie Insurance 242,126 230,428 (11,698) (21,358) 20,00% 0 5241100 - Vincherteire Plan 100,723 10,818 (14,378) 00,814 10,818 242,120 1,4265 94,02 (19,74) (21,24%) 20,00% 0 5241100 - Vincherteire Plan 100,723 10,818 11,325						, ,	
51091000 - Holiday 285,713 118,674 (167,039) (140,75%) 331,688 51091000 - Missed Mael Penatty 1,751 527 (1,244) (12,230,7%) 1,591 51091000 - Missed Mael Penatty 1,751 527 (1,244) (12,22,07%) 1,591 51091000 - Compensation Accurat (202,459) 0.00% 0 202,459 0.00% 0 51091000 - FUL (202,469) 0.00% 0 202,459 0.00% 0 52411000 - FUL 7,781 10,580 2,799 284,45% 7,80,857 52441000 - FUL 7,781 10,580 (13,074) 7,582 2,84,5% 7,00,677 52441000 - Vinon Medical & Lile insurance 244,128 204,228 (11,037) 0,00% 0 5,247000 0.00% 0 5,2471000 1,443,59 0,00% 0 5,247000 0.00% 0 5,247000 0.00% 0 5,247000 0.00% 0 5,247000 0.00% 0 5,247000 0.00% 0 1,242,255,34							
5107 1000 - Sick. 109.231 96.813 (12.419) (12.83%) 225.669 5109 1000 - Nissed Mail Penalty 1,751 527 (12.247) (23.07%) 6.5633 5119 1000 - Componation Accual 202.459 0.00% 0 0.00% 0 Total Employee Componation Accual 3.053.761 3.209.748 156.567 0.00% 0 G221 1000 - FLCA. 7781 10.580 2.799 24.46% 10.80% 20.30% 5241 1000 - Union Medical 569.649 671.194 7.1544 10.60% 20.13.68 5244 1000 - Union Medical Life Insurance 14.026 9.40.974 24.21.32 22.30.428 11.989 2.00% 0 5244 1000 - Union Medical Life Insurance 14.026 9.40.974 (24.24%) 24.21.63 0.00% 0 22.41.63 0.00% 0 2.41.63 0.00% 0 2.42.61.63 0.00% 0 2.42.61.63 0.00% 0 2.44.65.03 0.00% 0 2.44.65.03 0.00% 0 0.00% 2.42.62.22							
51091000 - Missed Mael Penalty 1,751 527 (1,224) (22,27%) 1,591 51091000 - Compensation Acrual (20,249) 0 202,459 0.00% 0 0 Total Emporary Help 58,369 3,053,781 3,023,741 241,031 (28,45%) 0,700,516 Compensation Related 241,1031 242,0744 241,031 222,459 0,03%, 62,323 524,11000 - FLC A. 240,741 241,031 220,248 10,04%, 22,303 524,41000 - Union Medical 58,964 67,1194 71,544 22,013,861 52,039 524,41000 - Nor Union Medical & Life Insurance 14,026 94,052 (19,974) (21,24%) 22,032 52,039 0,00%, 0 524,41000 - Nor Union Retirement Plan 19,732 33,318 15,565 14,443% 108,186 (1,557) (1,44%) 329,066 52,45100 0,00%, 0 524,41000 - Nor-Union Retirement Plan 19,732 33,318 15,565 4,413% 108,186 (1,557) (1,44%) 329,066 52,554 0,00%, 0 70 10,00%, 24,212,228		109,231		· · · /	· · · · ·		
51981000 - Compensation Accrual (202,469) 0. 202,469 0.00% 0. Total Employee Compensation 3,037,781 3,203,781 3,203,781 3,203,781 3,203,781 4,86% 9,780,516 Compensation Related 241,031 282 0.12% 7,781,516 241,031 282 0.12% 7,781,516 S241000 - FUL 7,781 10,800 2,709 26,45% 10,807 22,799 26,45% 10,807 22,399 (15,802) 3,00,4%% 52,3916	51091000 - Missed Meal Penalty	1,751	527	(1,224)		1,591	
Total Employee Componsation 3,053,781 3,209,748 155,967 4.86% 9,780,516 Componsation Related 52411000 - FLGA. 240,749 241,031 282 0.12% 728,292 52421000 - FLGA. 7,781 10,800 2,780,202 20,45% 10,005% 52441000 - Union Medical 52451000 - Winters' Compensation Insurance 529,649 671,194 71,544 10,065% 2013,651 5246100 - WLinters' Compensation Insurance 142,158 204,228 (11,699) (5,6967) 01,005% 201,005% 01,005% 201,005% 01,005% 02,018% 01,005% 201,005% 01,005% 02,018% 01,005% 01,005% 02,018% 01,005% 01,005% 01,005% 02,018% 01,005% 02,018% 01,005% 01,005% 02,018% 01,005% 02,018% 01,005% 02,005% 01,005% 02,018% 01,005% 02,005% 01,005% 02,005% 02,025% 01,005% 02,018% 01,005% 224,102 01,433,01 01,005% 224,228 226,224% 226,226% 226,25%	51101000 - Temporary Help	58,369	21,878		(166.79%)	65,653	
Compensation Related 52411000 - F.I.C. A. 240,749 241,031 282 0.12% 728,292 52411000 - F.U.I. 7,781 10,580 2,799 2645% 10,607 52411000 - Union Medical 52451000 - Workers Compensation Insurance 242,126 230,428 (11,697) (21,24%) 222,2045 52451000 - Workers Compensation Insurance 242,126 230,428 (11,697) (21,24%) 222,045 52451000 - Workers Compensation Insurance 242,126 230,428 (11,697) (21,24%) 220,428 52451000 - Workers Compensation Reliment Plan 100,743 108,196 (11,44%) 200,066 52451000 - Non-Union Reliment Plan 19,732 35,318 16,567 0.00% 0 5201000 - Metrials and Supplies 219,248 139,080 (80,168) (25,554) 0.00% 212,219 53001000 - Netherals & Supplies 219,248 139,080 (80,168) (37,229) 14,350 14,42,620 5301000 - Elevtrichy 60,320 (12,000) (11,75%) 111,3% 221,2219 5301000 - Elevtrichy <td>51981000 - Compensation Accrual</td> <td>(202,459)</td> <td>0</td> <td>202,459</td> <td>0.00%</td> <td>0</td>	51981000 - Compensation Accrual	(202,459)	0	202,459	0.00%	0	
5241000. F.LC.A. 240,749 241,031 282 0.12% 728,292 52421000. F.U.I. 7,781 10,560 2,799 22645% 10,667 52431000. S.U.I. 68,791 52,899 (15,882) (30,04%) 52,303,581 52445100. Vuorkers' Compensation Insurance 242,126 230,428 (11,989) (50,8%) 701,003 52445100. VU. Premium 12,033 0 (12,33) 0.00% 0 52445100. VU. Dremium 18,35 0 (13,351 0.00% 0 52447100. Noino Retirement Plan 193,743 108,186 (15,57) (14,44%) 329,066 52447100. Noino Retirement Plan 193,743 108,186 (15,674) 0.12% 4,226,328 Materials and Supplies 1,442,020 1,443,687 0.126% 4,226,328 0.00% 0 124 5300200. Premited Membership Materials 0 70 100,00% 2,142 3,230,164 <td td="" to<=""><td>Total Employee Compensation</td><td>3,053,781</td><td>3,209,748</td><td>155,967</td><td>4.86%</td><td>9,780,516</td></td>	<td>Total Employee Compensation</td> <td>3,053,781</td> <td>3,209,748</td> <td>155,967</td> <td>4.86%</td> <td>9,780,516</td>	Total Employee Compensation	3,053,781	3,209,748	155,967	4.86%	9,780,516
5241000. F.LC.A. 240,749 241,031 282 0.12% 728.292 52421000. F.U.I. 7,781 10,580 2,799 2245% 10,667 52431000. S.U.I. 583,791 52,899 (15,892) (30,04%) 52,33581 52451000. Vorkers' Compensation Insurance 242,128 230,428 (11,898) (50,898) 701,603 52451500. VUL Premium 12,033 0 (12,33) 0.00% 0 5241000. Noino Relitement Plan 193,743 108,186 (1,535) 0.00% 0 5241000. Noino Relitement Plan 193,743 108,186 (1,567) 0.12% 4,226,328 Materials and Supplies 25,554 0 (25,564) 0.00% 0 70 100,00% 214 5300000. Materials and Supplies 1,076,380 93,7229 104,350 11,13% 2,412,32 2,214,2 1,225,32 2,247,24 2,2412,21 2,255,4 3,230,164 <							
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53001000 - Materiais & Supplies 219,248 139,080 (80,168) (57,64%) 417,731 53002500 - Printed Membership Materiais 0 70 70 100,00% 214 53002500 - Materiais Direct 832,880 937,229 104,350 11.13% 2,812,219 Total Materiais and Supplies 1,052,128 1,076,380 24,252 2.25% 3,230,164 Utilities and Telephone 552,760 572,400 19,640 3,43% 1,735,200 53301500 - Sewer 552,760 572,400 19,640 3,43% 1,735,200 53302500 - Trash 136,770 130,386 (6,383) (4,90%) 391,121 5304000 - Telephone 223 0 (223) 0,00% 0 Total Legal Fees 52,768 66,668 13,900 20.85% 200,000 Potessional Fees 34,000 16,000 (112,50%) 48,000 5340200 - 3,05% 200,000 53402000 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112,50%) 48,000 53402000 - Consulting Fees - United 15,830 21,872 66,625 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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53302500 - Trash 136,770 130,386 (6,383) (4,90%) 391,121 53304000 - Telephone 1,223 0 (223) 0.00% 0 Total Utilities and Telephone 1,2246,963 1,229,806 (17,157) (1.40%) 4,092,381 Legal Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 52,768 66,668 13,900 20.85% 200,000 S400500 - Legal Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403510 - Consulting Fees 21,411,195 10,980 98,09% 33,589 53403510 - Consulting Fees 30,045 49,067 (978) (1.99%) 147,214 Equipment Rental 15,830 21,872 6,042 27,62% 65,625 Total Equipment Rental/Lease Fees 4,474 8,399 3,925 46,73% 24,312 S00510500 - Equipment Rental/Lease Fees 0 1,356 1,356 100.00% 4,071 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 5403500 - Outside Services							
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Total Utilities and Telephone 1,246,963 1,229,806 (17,157) (1.40%) 4,092,381 Legal Fees 53401500 - Legal Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 52,768 66,668 13,900 20.85% 200,000 S402000 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112.50%) 48,000 S3403500 - Consulting Fees United 15,830 214,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 100.00% 4,071 53001000 - Bank Fees 0 1,356 100.00% 4,071 5403510 - Cuyide Services 0 1,356 100.00% 4,071 5403500 - Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356		,			```		
Legal Fees 53401500 - Legal Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403200 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403200 - Consulting Fees United 15,830 21,872 6,042 27,62% 65,628 5301500 - Consulting Fees United 15,830 21,872 6,042 27,62% 65,626 5301500 - Equipment Rental 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 33501500 - Equipment Rental 4,474 8,399 3,925 46,73% 24,312 Outside Services 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services 0 1,356 1,356 100.00% 4,071 53704000 - Outside Services 37,493 25,699 (11,794) (45,89	Total Utilities and Telephone		1,229,806			4,092,381	
53401500 - Legal Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 53402000 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112.50%) 48,000 534032000 - Consulting Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Total Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 1,00.00% 4,071 53601000 - Bank Fees 0 1,356 100.00% 4,071 54603500 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 53701000 - Equipment Re	·				, , , , , , , , , , , , , , , , , , ,		
Total Legal Fees 52,768 66,668 13,900 20.85% 200,000 Professional Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403500 - Consulting Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 15,830 21,474 8,399 3,925 46.73% 24,312 Outside Services 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 100.00% 4,071 5360 1000 - Bank Fees 0 1,356 100.00% 4,071 54603500 - Outside Services 37,493 26,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 S3701000 - Equipment Repair & Maint 1,333 4,985							
Professional Fees 34,000 16,000 (18,000) (112.50%) 48,000 53402000 - Audit & Tax Preparation Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees United 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Total Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2084,241 512,437 24,59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 S3701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 S3701000 - Equipment Repair & Maint 1,333 4,985 3,652 73	53401500 - Legal Fees	52,768	66,668	13,900	20.85%	200,000	
53402000 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403500 - Consulting Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees - United 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 53501500 - Equipment Rental/Lease Fees 4,474 8,399 3,925 46.73% 24,312 Outside Services - - 0 1,356 1,356 100.00% 4,071 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 5403500 - Outside Services 37,493 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Fepairs and Maintenance 8,851 10,156 1,305 12.85% 30,468 53701000 - Equipment Repair & Maint	Total Legal Fees	52,768	66,668	13,900	20.85%	200,000	
53402000 - Audit & Tax Preparation Fees 34,000 16,000 (18,000) (112.50%) 48,000 53403500 - Consulting Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees - United 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 53501500 - Equipment Rental/Lease Fees 4,474 8,399 3,925 46.73% 24,312 Outside Services - - 0 1,356 1,356 100.00% 4,071 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 5403500 - Outside Services 37,493 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Fepairs and Maintenance 8,851 10,156 1,305 12.85% 30,468 53701000 - Equipment Repair & Maint							
53403500 - Consulting Fees 214 11,195 10,980 98.09% 33,589 53403510 - Consulting Fees - United 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 53501500 - Equipment Rental/Lease Fees 4,474 8,399 3,925 46.73% 24,312 Outside Services 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 S3701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 53703000 - Elevator /Lift		04.000	40.000	(40,000)		40.000	
53403510 - Consulting Fees - United 15,830 21,872 6,042 27.62% 65,625 Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 53501500 - Equipment Rental/Lease Fees 4,474 8,399 3,925 46.73% 24,312 Outside Services 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Say total Outside Services 1,333 4,985 3,652 73.26% 14,727 Say total Outside Services 1,333 4,985 3,652 73.26% 14,727 Say total Outside Services 1,333 4,985 3,652 73.26% 14,727 Say total Outside Services 1,305 12.85% 30,468							
Total Professional Fees 50,045 49,067 (978) (1.99%) 147,214 Equipment Rental 53501500 - Equipment Rental/Lease Fees Total Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 53601000 - Bank Fees 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 53704000 - Outside Services 0 1,356 1,356 100.00% 4,071 Total Outside Services 37,493 25,699 (11.794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 53701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 10,184 15,141 4,957 32.74% 45,195							
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53501500 - Equipment Rental/Lease Fees 4,474 8,399 3,925 46.73% 24,312 Outside Services 53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 8,851 10,156 1,305 1,305 12.85% 30,468 Total Repairs and Maintenance 8,851 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 45,195 45,195 45,195 45,195 45,195	Equipment Rental						
Total Equipment Rental 4,474 8,399 3,925 46.73% 24,312 Outside Services 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 8,851 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 30,468 30,468 30,468 30,468 30,468 30,468		4,474	8,399	3,925	46.73%	24,312	
Outside Services 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 10,184 15,141 4,957 32.74% 45,195							
53601000 - Bank Fees 0 1,356 1,356 100.00% 4,071 54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 45,195 45,195 45,195 45,195 45,195 45,195	· · · · · · · · · · · · · · · · · · ·	.,	5,000	0,010		, ~	
54603500 - Outside Services CC 1,571,803 2,084,241 512,437 24.59% 7,223,765 53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 16,184 15,141 4,957 32.74% 45,195	Outside Services						
53704000 - Outside Services 37,493 25,699 (11,794) (45.89%) 77,131 Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 45,195 45,195 45,195 45,195 45,195 45,195	53601000 - Bank Fees	0	1,356	1,356	100.00%	4,071	
Total Outside Services 1,609,296 2,111,296 502,000 23.78% 7,304,967 Repairs and Maintenance 53701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8 10 15,141 4,957 32.74% 45,195	54603500 - Outside Services CC	1,571,803	2,084,241	512,437	24.59%	7,223,765	
Repairs and Maintenance 53701000 - Equipment Repair & Maint 53703000 - Elevator /Lift Maintenance Total Repairs and Maintenance 10,184 15,141 4,985 32.74% 45,195 Agenda Item # 8							
53701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8	Total Outside Services	1,609,296	2,111,296	502,000	23.78%	7,304,967	
53701000 - Equipment Repair & Maint 1,333 4,985 3,652 73.26% 14,727 53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8	_						
53703000 - Elevator /Lift Maintenance 8,851 10,156 1,305 12.85% 30,468 Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8		4 000	4 005	0.050	70 000/	44 70-	
Total Repairs and Maintenance 10,184 15,141 4,957 32.74% 45,195 Agenda Item # 8							
Agenda Item # 8							
	i otal Repairs and Maintenance	10,184	15,141	4,957		-	

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United Laguna Woods Mutual Operating Statement 4/30/2018 UNITED LAGUNA WOODS MUTUAL

Actual Budget VAR\$ B/(W) VAR% B/(W) Other Operating Expense 1,259 2,667 1,408 52.79% 53801000 - Mileage & Meal Allowance 1,259 2,667 1,408 52.79% 53801500 - Travel & Lodging 0 543 543 100.00% 53802000 - Uniforms 26,084 28,321 2,236 7.90% 53802500 - Dues & Memberships 529 940 411 43.75% 53803000 - Subscriptions & Books 751 608 (143) (23.46%) 53803500 - Training & Education 985 3,672 2,687 73.16% 53901500 - Volunteer Support 0 542 542 100.00% 53903000 - Safety 0 12 12 100.00% 54001000 - Board Relations 985 1,667 682 40.90% 54001010 - Board Relations - United 309 1,000 691 69.10%	BUDGET 8,026 1,636 72,543 2,836 1,829 11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557 0 9,571,492
53801000 - Mileage & Meal Allowance1,2592,6671,40852.79%53801500 - Travel & Lodging0543543100.00%53802000 - Uniforms26,08428,3212,2367.90%53802500 - Dues & Memberships52994041143.75%53803000 - Subscriptions & Books751608(143)(23.46%)53803500 - Training & Education9853,6722,68773.16%53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	1,636 72,543 2,836 1,829 11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557
53802000 - Uniforms26,08428,3212,2367.90%53802500 - Dues & Memberships52994041143.75%53803000 - Subscriptions & Books751608(143)(23.46%)53803500 - Training & Education9853,6722,68773.16%53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	72,543 2,836 1,829 11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557
53802500 - Dues & Memberships52994041143.75%53803000 - Subscriptions & Books751608(143)(23.46%)53803500 - Training & Education9853,6722,68773.16%53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	2,836 1,829 11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557
53803000 - Subscriptions & Books751608(143)(23.46%)53803500 - Training & Education9853,6722,68773.16%53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	1,829 11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557 0
53803500 - Training & Education9853,6722,68773.16%53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	11,039 1,626 35 5,000 3,000 0 56,883 1,105 165,557 0
53901500 - Volunteer Support0542542100.00%53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	1,626 35 5,000 3,000 0 56,883 1,105 165,557
53903000 - Safety01212100.00%54001000 - Board Relations9851,66768240.90%	35 5,000 3,000 0 56,883 1,105 165,557 0
54001000 - Board Relations 985 1,667 682 40.90%	3,000 0 56,883 <u>1,105</u> 165,557 0
E4001010 Board Delationa United 200 1 000 601 60 100/	0 56,883 <u>1,105</u> 165,557 0
	56,883 1,105 165,557 0
54001500 - Public Relations 12 0 (12) 0.00%	<u>1,105</u> 165,557 0
54002000 - Postage 17,777 18,665 888 4.76%	165,557 0
54002500 - Filing Fees / Permits 225 365 140 38.39% Total Other Operating Function 40.045 50.004 40.005 47.00%	0
Total Other Operating Expense 48,916 59,001 10,085 17.09%	
Property and Sales Tax	
54301500 - State & Local Taxes 1,039 0 (1,039) 0.00%	
54302000 - Property Taxes 3,439,993 3,190,496 (249,497) (7.82%)	
Total Property and Sales Tax 3,441,032 3,190,496 (250,536) (7.85%)	9,571,492
Insurance	
54401000 - Hazard & Liability Insurance 134,126 139,556 5,430 3.89%	418,669
54401500 - D&O Liability 28,662 21,744 (6,918) (31.82%) 54401500 - D&O Liability 28,662 21,744 (6,918) (31.82%)	65,233
54402000 - Property Insurance262,298225,136(37,162)(16.51%)54403000 - General Liability Insurance1,0072,4431,43658.77%	675,410 7,328
Total Insurance 1,007 2,443 1,436 50.77% 426,093 388,879 (37,214) (9.57%)	1,166,639
Investment Expense 9,275 36 (9,239) (25664.92%)	36
Total Investment Expense 9,275 36 (9,239) (25664.92%)	36
Uncollectible Accounts	0
54602000 - Bad Debt Expense 1,083 0 (1,083) 0.00% Total Uncollectible Accounts 1,083 0 (1,083) 0.00%	<u> </u>
Total Uncollectible Accounts1,0830(1,083)0.00%	U
(Gain)/Loss on Sale or Trade	
54101000 - (Gain)/Loss - Warehouse Sales (201) (2,500) (2,299) (91.96%) 54101500 - (Gain)/Loss On Investments 464 0 (464) 0.00%	(7,500)
	(7, 500)
Total (Gain)/Loss on Sale or Trade 263 (2,500) (2,763) (110.52%)	(7,500)
Depreciation and Amortization	
55001000 - Depreciation And Amortization 70,733 70,733 0 0.00%	212,198
Total Depreciation and Amortization70,73370,73300.00%	212,198
Net Allocation to Mutuals	
54602500 - Allocated Expenses 366,848 400,767 33,919 8.46%	1,214,958
Total Net Allocation to Mutuals 366,848 400,767 33,919 8.46%	1,214,958
Total Expenses 12,885,903 13,317,604 431,701 3.24%	41,374,456
Excess of Revenues Over Expenses	(\$1,166,872)

United Laguna Woods Mutual Balance Sheet - Preliminary 4/30/2018

		Current Month End	Prior Year December 31
	Assets		
1	Cash and cash equivalents	\$5,709,119	\$881,029
2	Non-discretionary investments	2,971,487	8,943,645
3	Discretionary investments	14,833,961	14,811,378
4	Receivable/(Payable) from mutuals	2,080,817	2,264,743
5	Accounts receivable and interest receivable	536,597	484,814
6	Prepaid expenses and deposits	1,897,995	295,173
7	Property and equipment	91,987,986	91,987,986
8	Accumulated depreciation property and equipment	(83,751,087)	(83,750,066)
9	Beneficial interest in GRF of Laguna Hills Trust	6,127,371	6,197,083
10	Non-controlling interest in GRF	37,985,509	37,985,509
11	Total Assets	\$80,379,755	\$80,101,294
	Liabilities and Fund Balances		
	Liabilities:		
12	Accounts payable and accrued expenses	\$876,072	\$1,423,512
13	Accrued compensation and related costs	642,934	642,934
14	Deferred income	1,819,501	1,629,067
15	Income tax payable	10,621	10,621
16	Asset retirement obligation	1,054,952	1,054,952
17	Total liabilities	\$4,404,080	\$4,761,086
	Fund balances:		
18	Fund balance prior years	75,340,207	74,227,572
19	Change in fund balance - current year	635,468	1,112,636
20	Total fund balances	75,975,675	75,340,208
21	Total Liabilities and Fund Balances	\$80,379,755	\$80,101,294
		+++++++++++++++++++++++++++++++++++++++	

United Laguna Woods Mutual Fund Balance Sheet - Preliminary 4/30/2018

Assets Cash and cash equivalents				
Cash and cash equivalents				
	\$5,709,119			\$5,709,119
Non-discretionary investments	2,971,487			2,971,487
Discretionary investments	14,833,961			14,833,961
	2,080,817			2,080,817
	(23,310,975)	3,190,390	20,120,585	
	,			536,597
				1,897,995
				91,987,986
				(83,751,087)
				6,127,371
Non-controlling interest in GRF	37,985,509			37,985,509
Total Assets	\$57,068,781	\$3,190,390	\$20,120,585	\$80,379,756
Liabilities and Fund Balances				
Liabilities:				
	\$862,348		\$13,725	\$876,073
	642,934			642,934
Deferred income				1,819,501
Income tax payable	,			10,621
Asset retirement obligation	1,054,952			1,054,952
Total liabilities	\$4,390,356		\$13,725	\$4,404,080
Fund balances:				
Fund balance prior years	52,907,676	3,146,840	19,285,691	75,340,207
Change in fund balance - current year	(229,251)	43,550	821,169	635,468
Total fund balances	52,678,425	3,190,390	20,106,860	75,975,676
Total Liabilities and Fund Balances	\$57,068,781	\$3,190,390	\$20,120,585	\$80,379,756
	Receivable/(Payable) from mutuals Receivable/(Payable) from operating fund Accounts receivable and interest receivable Prepaid expenses and deposits Property and equipment Accumulated depreciation property and equipment Beneficial interest in GRF of Laguna Hills Trust Non-controlling interest in GRF Total Assets Liabilities and Fund Balances Liabilities: Accounts payable and accrued expenses Accrued compensation and related costs Deferred income Income tax payable Asset retirement obligation Total liabilities Fund balances: Fund balance prior years Change in fund balance - current year Total fund balances	Receivable/(Payable) from mutuals2,080,817Receivable/(Payable) from operating fund(23,310,975)Accounts receivable and interest receivable536,597Prepaid expenses and deposits1,897,995Property and equipment91,987,986Accumulated depreciation property and equipment(83,751,087)Beneficial interest in GRF of Laguna Hills Trust6,127,371Non-controlling interest in GRF37,985,509Total Assets\$57,068,781Liabilities and Fund Balances\$862,348Accured compensation and related costs642,934Deferred income1,819,501Income tax payable10,621Asset retirement obligation1,054,952Total liabilities\$4,390,356Fund balances:\$4,390,356Fund balance prior years52,907,676Change in fund balance - current year(229,251)Total fund balances52,678,425	Receivable/(Payable) from mutuals2,080,817Receivable/(Payable) from operating fund(23,310,975)3,190,390Accounts receivable and interest receivable536,597Prepaid expenses and deposits1,897,995Property and equipment91,987,986Accumulated depreciation property and equipment(83,751,087)Beneficial interest in GRF of Laguna Hills Trust6,127,371Non-controlling interest in GRF37,985,509Total Assets\$57,068,781Liabilities:Accurued compensation and related costsAccurued compensation and related costs642,934Deferred income1,0621Income tax payable10,621Asset retirement obligation1,054,952Total liabilities\$4,390,356Fund balances:52,907,676Fund balance prior years52,907,676Change in fund balance - current year(229,251)Total fund balances52,678,425Actal fund balances52,678,425Actal fund balances52,678,425	Receivable/(Payable) from mutuals2,080,817Receivable/(Payable) from operating fund(23,310,975)3,190,39020,120,585Accounts receivable and interest receivable536,59753,190,39020,120,585Prepaid expenses and deposits1,897,99597Property and equipment91,987,986Accumulated depreciation property and equipment(83,751,087)Beneficial interest in GRF of Laguna Hills Trust6,127,371Non-controlling interest in GRF37,985,509Total Assets\$57,068,781Liabilities\$3,190,390Accund compensation and related costs642,934Deferred income1,819,501Income tax payable10,621Asset retirement obligation54,390,356Total liabilities\$4,390,356Fund balances:\$13,725Fund balances in the prior years52,907,676Jond balances in the balance of the balan

United Laguna Woods Mutual Changes in Fund Balances - Preliminary 4/30/2018

		Operating Fund	Contingency Fund	Replacement Fund	Total
	Revenues:				
	Assessments:				
1	Operating	\$9,076,121			\$9,076,121
2	Additions to restricted funds	. , ,	354,088	3,616,756	3,970,844
3	Total assessments	9,076,121	354,088	3,616,756	13,046,965
U		0,010,121			10,010,000
	Non-assessment revenues:				
4	Merchandise sales	6,132		3,941	10,073
5	Fees and charges for services to residents	94,839		0,011	94,839
6	Laundry	86,290			86,290
7	Interest income	00,200	16,372	100,498	116,871
8	Miscellaneous	166,334	10,012	100,100	166,334
9	Total non-assessment revenue	353,595	16,372	104,439	474,406
0		000,000	10,072	104,400	<u> </u>
10	Total revenue	9,429,716	370,460	3,721,195	13,521,371
	Expenses:				
11	Employee compensation and related	3,393,587	1,247	1,100,967	4,495,801
12	Materials and supplies	333,569	82	718,477	1,052,128
13	Utilities and telephone	1,247,294	(5)	(326)	1,246,963
14	Legal fees	52,768			52,768
15	Professional fees	50,045			50,045
16	Equipment rental	1,943	4	2,527	4,474
17	Outside services	266,578	324,158	1,018,559	1,609,296
18	Repairs and maintenance	9,463	1	720	10,184
19	Other Operating Expense	42,321	5	6,590	48,916
20	Property and sales tax	3,441,032			3,441,032
21	Insurance	426,093			426,093
22	Investment expense		1,308	7,967	9,275
23	Uncollectible Accounts	1,083			1,083
24	(Gain)/loss on sale or trade	(201)	64	400	263
25	Depreciation and amortization	70,733			70,733
26	Net allocations to mutuals	322,659	46	44,143	366,848
27	Total expenses	9,658,966	326,910	2,900,026	12,885,903
28	Excess of revenues over expenses	(\$229,251)	\$43,550	\$821,169	\$635,468
29	Excluding depreciation	(\$158,518)	\$43,550	\$821,169	\$706,201
		(+,)	÷,	+- - .,. 	

UNITED LAGUNA WOODS MUTUAL NON-DISCRETIONARY ACCOUNT HELD BY BANK OF AMERICA SCHEDULE OF INVESTMENTS 4/30/18

I.D. NO.	DESCRIPTION	STATED RATE	SETTLEMENT DATE	MATURITY DATE	PAR VALUE	EFFECT. YIELD	ORIGINAL COST	ANNUALIZED YTD YIELD *
912796MB2 912796MK2	U.S. TREASURY BILL U.S. TREASURY BILL	0.00% 0.00%	08-11-17 08-11-17	05-24-18 07-19-18	1,000,000.00 2,000,000.00		991,817.22 1,979,670.00	
TOTAL FOR NON-D	ISCRETIONARY INVESTME	ENTS			\$ 3,000,000.00		\$ 2,971,487.22	1.16%

*Yield is based on all investments held during the year

UNITED LAGUNA WOODS MUTUAL DISCRETIONARY ACCOUNT - BLACKROCK/MERRILL LYNCH SCHEDULE OF INVESTMENTS 4/30/18

I.D. NO.	DESCRIPTION	STATED RATE	SETTLEMENT DATE	MATURITY DATE	PAR VALUE	EFFECT. YIELD	ORIGINAL COST	ANNUALIZED YTD YIELD *
	M.L. MONEY MARKET				\$ 1,370,157.23		\$ 1,370,157.23	
912828L81	U.S. TREASURY NOTE	0.88%	11-06-15	10-15-18	250,000.00		247,363.70	
912828P53	U.S. TREASURY NOTE	0.75%	02-22-16	02-15-19	200,000.00		198,805.02	
912828KQ2	U.S. TREASURY NOTE	3.13%	11-02-10	05-15-19	594,000.00	3.77%	562,212.10	
912828KQ2	U.S. TREASURY NOTE	3.13%	11-02-10	05-15-19	150,000.00	3.18%	149,309.19	
02665WBE0	CORPORATE BOND	1.20%	11-02-10	07-12-19	150,000.00	1.57%	148,920.00	
913017CF4	CORPORATE BOND	1.50%	11-02-10	11-01-19	175,000.00	1.76%	173,717.25	
9128283N8	U.S. TREASURY NOTE	1.88%	01-02-18	12-31-19	350,000.00	1.90%	349,795.51	
94974BGF1	CORPORATE BOND	2.15%	01-10-17	01-30-20	175,000.00	2.22%	174,613.25	
912828MP2	U.S. TREASURY NOTE	3.63%	04-21-10	02-15-20	250,000.00	3.77%	246,885.77	
20030NBA8	CORPORATE BOND	5.15%	04-19-16	03-01-20	150,000.00	1.41%	171,006.00	
20030NBA8	CORPORATE BOND	5.15%	10-23-17	03-01-20	50,000.00	1.90%	53,715.50	
9128284C1	U.S. TREASURY NOTE	2.25%	04-20-18	03-31-20	250,000.00	2.43%	249,141.05	
912828K33	U.S. TIP NOTE	0.13%	03-08-17	04-15-20	300,000.00	0.12%	314,656.48	
912828ND8	U.S. TREASURY NOTE	3.50%	07-15-10	05-15-20	500,000.00	3.02%	520,119.19	
912828ND8	U.S. TREASURY NOTE	3.50%	10-30-12	05-15-20	225,000.00	1.35%	259,524.34	
747525AP8	CORPORATE BOND	2.10%	07-12-17	05-20-20	150,000.00	2.08%	150,757.50	
17275RAX0	CORPORATE BOND	2.45%	08-18-17	06-15-20	100,000.00	1.76%	101,878.00	
912828NT3	U.S. TREASURY NOTE	2.63%	10-28-10	08-15-20	250,000.00	2.68%	248,721.70	
375558BB8	CORPORATE BOND	2.55%	04-18-16	09-01-20	100,000.00	1.72%	103,465.00	
06051GFT1	CORPORATE BOND	2.63%	04-23-18	10-19-20	100,000.00	2.95%	99,216.00	
912828M98	U.S. TREASURY NOTE	1.63%	12-24-15	11-30-20	300,000.00	1.72%	298,629.41	
035242AJ5	CORPORATE BOND	2.65%	11-01-16	02-01-21	100,000.00	2.03%	102,436.00	
035242AJ5	CORPORATE BOND	2.65%	10-24-17	02-01-21	25,000.00	2.20%	25,342.50	
46625HQJ2	CORPORATE BOND	2.55%	04-18-16	03-01-21	100,000.00		101,049.00	
9128284G2	U.S. TREASURY NOTE	2.38%	04-20-18	04-15-21	250,000.00	2.57%	248,594.17	
0258M0EB1	CORPORATE BOND	2.25%	04-23-18	05-05-21	150,000.00	3.10%	146,322.00	
037833AR1	CORPORATE BOND	2.85%	04-18-16	05-06-21	100,000.00	1.79%	105,086.00	
037833AR1	CORPORATE BOND	2.85%	10-23-17	05-06-21	50,000.00		51,324.50	
857477AV5	CORPORATE BOND	1.95%	10-23-17	05-19-21	50,000.00	2.06%	49,801.00	
594918BP8	CORPORATE BOND	1.55%	11-01-16	08-08-21	100,000.00		98,911.00	
912828RC6	U.S. TREASURY NOTE	2.13%	11-09-11	08-15-21	750,000.00		755,452.22	
404280AN9	CORPORATE BOND	4.00%	04-23-18	03-30-22	100,000.00	3.32%	102,466.00	

UNITED LAGUNA WOODS MUTUAL DISCRETIONARY ACCOUNT - BLACKROCK/MERRILL LYNCH SCHEDULE OF INVESTMENTS 4/30/18

I.D. NO.	DESCRIPTION	STATED RATE	SETTLEMENT DATE	MATURITY DATE	PAR VALUE	EFFECT. YIELD	ORIGINAL COST	ANNUALIZED YTD YIELD *
91324PCN0	CORPORATE BOND	3.35%	07-19-16	07-15-22	100,000.00	1.99%	107,590.00	
912828L24	U.S. TREASURY NOTE	1.88%	11-06-15	08-31-22	600,000.00	1.88%	592,149.64	
375558BC6	CORPORATE BOND	3.25%	07-20-16	09-01-22	100,000.00	2.04%	106,727.00	
375558BC6	CORPORATE BOND	3.25%	10-23-17		,	2.38%	51,901.00	
912828M80	U.S. TREASURY NOTE	2.00%	12-08-15		,	2.00%	599,954.33	
46625HJH4	CORPORATE BOND	3.20%	10-23-17			2.67%	51,270.50	
912828P38	U.S. TREASURY NOTE	1.75%	02-22-16		,	1.58%	252,666.52	
037833AK6	CORPORATE BOND	2.40%	04-23-18		,	3.17%	96,433.00	
46625HJH4	CORPORATE BOND	3.20%	08-18-17		,	2.68%	102,577.00	
912828S35	U.S. TREASURY NOTE	1.38%	07-16-16			1.35%	150,176.08	
68389XBL8	CORPORATE BOND	2.40%	07-12-16	09-15-23	100,000.00	2.16%	101,531.00	
36201TAZ0/P592324	GNMA SECURITIES	4.00%	02-17-10	10-15-18	627.76	0.37%	6,840.01	
36200M6T5/P604882X	GNMA SECURITIES	5.00%	12-29-03	12-15-18	1,847.18	0.57%	16,097.18	
36225B3R7/P781708x	GNMA SECURITIES	5.00%	05-18-04	05-15-19	7,246.73	3.50%	10,341.17	
36290TLG2/P616927	GNMA SECURITIES	5.50%	12-23-05	12-15-20	44,008.13	4.39%	55,187.42	
36290YBU1/P621151	GNMA SECURITIES	5.50%	05-24-07	05-15-22	47,969.09	5.50%	47,969.09	
36296DDR6/P687812	GNMA SECURITIES	5.50%	09-22-08	08-15-23	36,095.21	3.96%	50,190.30	
36202FD78/P004626	GNMA SECURITIES	4.50%	02-24-10	02-20-25	121,782.73	3.32%	165,274.92	
36202FD78/P004626	GNMA SECURITIES	4.50%	09-17-13		,	3.63%	179,501.90	
36202FJC1/P004759	GNMA SECURITIES	4.00%	02-16-12		109,323.46	2.71%	161,299.09	
36202FJC1/P004759	GNMA SECURITIES	4.00%	03-19-12			2.72%	226,735.38	
3620AS6G9/P738971X	GNMA SECURITIES	3.00%	04-29-15		257,897.49	2.72%	284,634.49	
36176W6N6/P778777X	GNMA SECURITIES	3.50%	05-17-12			2.71%	476,280.69	
36202F2H8/P005276M	GNMA SECURITIES	3.00%	11-12-14		,	2.70%	116,836.06	
36179MAG5/PMA0007M	GNMA SECURITIES	3.00%	08-20-12		,	2.45%	237,990.91	
36179MGN4/PMA0205M	GNMA SECURITIES	3.00%	07-31-12		,	2.47%	155,947.11	
					,			
36179MP53/PMA0444M	GNMA SECURITIES	3.00%	12-18-12		,	2.50%	201,971.04	
36179MSB7/PMA0514M	GNMA SECURITIES	3.00%	05-14-14		,	2.70%	186,478.90	
36179MU32/PMA0602M	GNMA SECURITIES	3.00%	01-17-13		,	2.53%	481,155.82	
36179MZW3/PMA0757M	GNMA SECURITIES	3.00%	04-16-13		,	2.55%	225,456.77	
36179NMP0/PMA1266M	GNMA SECURITIES	3.50%	10-21-13		,	3.01%	111,777.50	
36202T7B6/P609390X	GNMA SECURITIES	5.50%	09-22-03		,	3.75%	41,176.00	
36213CZ52/P550764	GNMA SECURITIES	5.50%	09-19-07		,	6.55%	33,927.04	
36202FGD2/P004696	GNMA SECURITIES	4.50%	06-21-10	06-15-40	149,742.19	3.77%	178,651.80	
36179QJT9/PMA2074M	GNMA SECURITIES	4.00%	11-13-17	07-20-44	113,951.00	3.76%	121,370.51	
36179QL74/PMA2150M	GNMA SECURITIES	4.50%	09-11-14	08-20-44	224,405.22	3.46%	292,173.30	
36179QT50/PMA2372M	GNMA SECURITIES	4.00%	12-22-14	11-20-44	190,337.21	3.28%	231,844.69	
36179rvc0/PMA3311m	GNMA SECURITIES	4.00%	03-31-16	12-20-45	183,310.98	3.52%	208,335.06	
36179SUV7/PMA4196m	GNMA SECURITIES	3.50%	02-28-17	01-20-47	129,554.54	3.33%	136,147.45	
TOTALS FOR DISCRE	TIONARY INVESTMENTS				13,926,013.20		14,833,961.25	2.08%
TOTAL INVESTMENTS	5				\$ 16,926,013.20	- · = ·	\$ 17,805,448.47	1.82%

*Yield is based on all investments held during the year

United Laguna Woods Mutual Supplemental Appropriation Schedule Period Ending: 4/30/2018

		BUDGET		EXPENDITURES				
ITEM	RESOLUTION #	TOTAL Appropriations	I-T-D*	REMAINING Encumbrance	STATUS			
Reserve Fund								
United Water Heater Electrical Upgrades	01-15-32	73,800	50,913	0	Closed			
Watts Floodsafe Device	01-16-73	294,000	56,160	0	Closed			
	Total	\$367,800	\$107,073	\$0				
Contingency Fund								
Smoke Alarm Installation	01-13-115	138,700	33,323	0	Closed			
Solar Energy	01-16-53	3,794,591	3,794,951	0	Closed			
	Total	\$3,933,291	\$3,828,274	\$0				

UNITED LAGUNA WOODS MUTUAL FUND EXPENDITURES REPORT AS OF APRIL 30, 2018

	CURRENT MONTH		YEAR-TO-DATE		2018	%	VARIANC	E
DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	EXPENDED	\$	%
	F	RESERVE E	XPENDITUI	RES				
REPLACEMENTS								
BUILDING STRUCTURES	\$6,480	\$69,728	\$35,733	\$278,911	\$837,306	4%	\$243,178	87%
ELECTRICAL SYSTEMS	35,748	31,345	158,378	125,380	376,146	42%	(32,998)	(26%)
EXTERIOR WALKWAY LIGHTING	12,447	4,029	18,670	16,115	48,408	39%	(2,555)	(16%)
FOUNDATIONS	0	6,250	0	25,000	75,000	0%	25,000	100%
GUTTER REPLACEMENT	4,798	3,122	10,603	12,489	37,538	28%	1,886	15%
LANDSCAPE RENOVATION	0	20,833	0	83,332	250,000	0%	83,332	100%
PAINT - EXTERIOR	174,777	186,590	626,192	746,345	2,242,937	28%	120,154	16%
PRIOR TO PAINT	67,438	81,718	211,032	326,864	982,766	21%	115,832	35%
PAVING	0	0	0	0	226,001	0%	0	100%
ROOF REPLACEMENTS	149,205	147,500	195,511	147,500	1,180,000	17%	(48,011)	(33%
TREE MAINTENANCE	8,168	41,453	69,647	167,111	500,408	14%	97,464	58%
WALL REPLACEMENT	0	13,550	0	54,200	162,608	0%	54,200	100%
WASTE LINE REMEDIATION	145,665	125,000	520,536	500,000	1,500,000	35%	(20,536)	(4%)
WATER LINE - COPPER PIPE REMEDIATION	0	20,833	0	83,332	250,000	0%	83,332	100%
WINDOW/SLIDING SCREEN DOOR	21,488	2,513	63,031	10,053	30,185	209%	(52,977)	(527%
SUPPL. APPROPRIATIONS	0	0	0	0	0	0%	0	0%
SUB-TOTAL	\$626,214	\$754,465	\$1,909,333	\$2,576,632	\$8,699,304	22%	\$667,300	26%
APPLIANCE AND FIXTURE REPLACEMENTS								
COOKTOPS	\$7,547	\$4,237	\$28,722	\$16,945	\$50,881	56%	(\$11,777)	(69%)
DISHWASHERS	11,606	5,978	43,274	23,906	71,801	60%	(19,369)	(81%)
BASINS/SINKS/TOILETS	32,801	43,001	118,342	172,001	516,602	23%	53,659	31%
GARBAGE DISPOSALS	13,874	6,780	50,681	27,118	81,434	62%	(23,562)	(87%)
HOODS	3,260	2,611	15,289	10,440	31,366	49%	(4,849)	(46%)
COUNTER TOPS/FLOORS/SHOWER ENCLOSURES	136,133	68,748	371,198	274,988	825,950	45%	(96,210)	(35%)
OVENS	13,374	5,829	49,603	23,316	69,982	71%	(26,288)	(113%)
RANGES	1.048	2,185	2,702	8,738	26,245	10%	6,037	69%
REFRIGERATORS	20,290	12,886	76,338	51,535	154,735	49%	(24,804)	(48%)
WATER HEATERS & PERMITS	81,941	113,905	225,946	455,576	1,368,580	17%	229,630	50%
DRYERS	01,041	1,614	0	6,453	19,376	0%	6,453	100%
WASHING MACHINES	0	3,355	230	13,420	40,287	1%	13,190	98%
OTHER - INVESTMENT EXPENSE	16,335	16,335	8.368	8,368	8,368	100%	13,130	0%
SUB-TOTAL	\$338,208	\$287,462	\$990,693	\$1,092,804	\$3,265,606	<u> </u>	\$102,111	9%
TOTAL RESERVE FUND	\$964,422	\$1,041,928	\$2,900,026	\$3,669,436	<u>\$11,964,909</u>	24%	\$769,411	21%

UNITED LAGUNA WOODS MUTUAL FUND EXPENDITURES REPORT AS OF APRIL 30, 2018

	CURRENT MONTH		YEAR-T	O-DATE	2018	%	VARIANCE					
DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	EXPENDED	\$	%				
OPERATING EXPENDITURES												
PLUMBING SERVICE	\mathbf{r}					39%	(\$72,089)	(18%)				
CARPENTRY SERVICE	50,578	31,566	206,388	126,261	362,992	57%	(80,126)	(63%)				
CONCRETE REPAIR/REPLACEMENT	24,779	28,474	151,603	113,893	342,175	85%	(37,710)	(33%)				
ELECTRICAL SERVICE	28,858	34,390	117,735	137,521	413,657	28%	19,786	14%				
APPLIANCE REPAIRS	22,602	21,893	101,399	87,528	263,430	38%	(13,871)	(16%)				
INTERIOR PREVENTIVE MAINTENANCE	26,829	24,914	116,983	99,621	299,773	39%	(17,361)	(17%)				
BLDG. REHAB/DRY ROT	2,270	24,641	5,097	98,560	296,403	2%	93,463	95%				
JANITORIAL SERVICE	30,867	20,581	122,220	82,404	247,185	49%	(39,816)	(48%)				
PEST CONTROL FOR TERMITES	500	19,196	5,414	76,784	230,370	2%	71,370	93%				
ROOF REPAIR	0	7,008	85,431	96,308	152,376	56%	10,877	11%				
BALCONY/BREEZEWAY RESURFACING	36,613	15,825	107,583	63,298	190,391	57%	(44,285)	(70%)				
GUTTER CLEANING	2,158	2,283	16,073	9,130	171,235	9%	(6,943)	(76%)				
COUNTERTOP/FLOOR/TILE REPAIRS	12,060	11,511	55,319	46,043	138,493	40%	(9,276)	(20%)				
PAINT-TOUCHUP	13,739	10,809	66,669	43,236	129,970	51%	(23,434)	(54%)				
WELDING	14,483	6,819	49,572	27,276	84,743	58%	(22,296)	(82%)				
ENERGY PROGRAM	2,972	4,582	5,203	18,328	55,000	9%	13,125	72%				
PAVING MAINTENANCE & REPAIRS	982	7,009	18,454	28,037	84,247	22%	9,582	34%				
MISC. REPAIRS BY OUTSIDE SERVICE	402	5,851	1,235	23,404	70,212	2%	22,169	95%				
TRAFFIC CONTROL	1,737	1,265	4,796	5,060	15,214	32%	264	5%				
FIRE PROTECTION	98	788	210	3,152	9,479	2%	2,942	93%				
TOTAL MAINTENANCE PROGRAMS	\$383,666	\$378,268	\$1,704,851	\$1,581,222	\$4,746,675	36%	(\$123,629)	(8%)				

CONTINGENCY FUND EXPENDITURES

MOISTURE INTRUSION - RAIN LEAKS	\$5,802	\$16,666	\$24,763	\$66,664	\$200,000	12%	\$41,901	63%
MOISTURE INTRUSION - PLUMBING LEAKS	87,255	45,833	224,678	183,332	550,000	41%	(41,346)	(23%)
MOISTURE INTRUSION - PLUMBING STOPPAGES	12,750	18,135	63,761	72,540	217,626	29%	8,779	12%
MOISTURE INTRUSION - MISCELLANEOUS	4,678	5,826	11,383	23,304	69,917	16%	11,921	51%
DAMAGE RESTORATION SERVICES	(913)	12,096	954	48,385	145,336	1%	47,431	98%
SUPPLEMENTAL APPROPRATIONS	0	0	0	0	0	0%	0	0%
OTHER - INVESTMENT EXPENSE	2,680	2,680	1,372	1,372	1,372	100%	0	0%
TOTAL CONTINGENCY FUND	\$112,251	\$101,236	\$326,910	\$395,597	\$1,184,251	28%	\$68,686	17%

UNITED LAGUNA WOODS MUTUAL MAINTENANCE PROGRAMS EXPENDITURES REPORT AS OF APRIL 30, 2018

			TOTAL					c	OUTSIDE
	DESCRIPTION	EXPE	NDITURES		LABOR	MA	TERIALS	s	ERVICES
ο	BALCONY/BREEZEWAY RESURFACING	\$	107,583	\$	94,618	\$	12,965	\$	-
Ο	BLDG. REHAB/DRY ROT		5,097		4,483		239		375
R	BUILDING STRUCTURES		35,733		29,673		8,788		(2,727)
0	CARPENTRY SERVICE		206,388		179,917		23,853		2,617
Ο	CONCRETE REPAIR/REPLACEMENT		151,603		137,229		14,374		0
0	COUNTERTOP/FLOOR/TILE REPAIRS		55,319		48,636		4,473		2,210
Ο	ELECTRICAL SERVICE		117,735		102,346		15,389		0
С	DAMAGE RESTORATION SERVICES		954		1,376		6		(428)
R	ELECTRICAL SYSTEMS		158,378		0		0		158,378
0	ENERGY PROGRAM		5,203		0		0		5,203
R	EXTERIOR WALKWAY LIGHTING		18,670		2,472		498		15,699
Ο	FIRE PROTECTION		210		0		210		0
R	FOUNDATIONS		0		0		0		0
Ο	GUTTER CLEANING		16,073		16,073		0		0
R	GUTTER REPLACEMENT		10,603		9,438		1,165		0
0	INTERIOR PREVENTIVE MAINTENANCE		116,983		116,403		580		0
0	JANITORIAL SERVICE		122,220		122,220		0		0
R	LANDSCAPE RENOVATION		0		0		0		0
Ο	MISCELLANEOUS REPAIRS BY OUTSIDE SERVICE		1,235		0		0		1,235
С	MOISTURE INTRUSION - RAIN LEAKS		24,763		0		0		24,763
С	MOISTURE INTRUSION - PLUMBING LEAKS		224,678		0		0		224,678
С	MOISTURE INTRUSION - PLUMBING STOPPAGES		63,761		0		0		63,761
С	MOISTURE INTRUSION - MISCELLANEOUS		11,383		0		0		11,383
R/C	OTHER - INVESTMENTS EXPENDITURES		9,739		0		0		9,739
R	PAINT - EXTERIOR		626,192		532,222		86,789		7,180
0	PAINT-TOUCHUP		66,669		63,373		3,296		0
R	PAVING		0		0		0,200		0 0
Ö	PAVING MAINTENANCE & REPAIRS		18,454		16,713		1,741		0
ο	PEST CONTROL FOR TERMITES		5,414		0		0		5,414
ο	PLUMBING SERVICE		467,467		365,879		33,392		68,196
R	PRIOR TO PAINT		211,032		177,591		32,238		1,204
Ο	ROOF REPAIR		85,431		0		0		85,431
R	ROOF REPLACEMENTS		195,511		0		0		195,511
R	SUPPL. APPROPRIATIONS		0		0		0		0
Ο	TRAFFIC CONTROL		4,796		4,796		0		0
R	TREE MAINTENANCE		69,647		69,647		0		0
R	WALL REPLACEMENT		0		0		0		0
R	WASTE LINE REMEDIATION		520,536		308		10		520,218
Ο	WELDING		49,572		48,475		1,098		0
R	WINDOW/SLIDING SCREEN DOOR		63,031		36,862		22,839		3,330
	TOTAL PROGRAMS	\$	3,848,063	\$	2,180,750	\$	263,942	\$	1,403,370
ο	APPLIANCE REPAIRS	\$	101,399	\$	92,081	\$	9,318	¢	_
R	BASINS/SINKS/TOILETS	Ψ	118,342	φ	28,656	φ	9,318 89,686	ψ	- 0
R	COOKTOPS		28,722		6,182		16,139		6,401
R	COUNTER TOPS/FLOORS/SHOWER ENCLOSURES		371,198		176,264		143,844		51,090
R	DISHWASHERS		43,274		14,064		22,816		6,395
R	DRYERS		40,274		0		22,010		0,000
R	GARBAGE DISPOSALS		50,681		16,606		34,075		0
R	HOODS		15,289		5,622		7,156		2,511
R	OVENS		49,603		7,658		30,683		11,262
R	RANGES		2,702		386		1,239		1,077
R	REFRIGERATORS		76,338		17,807		40,000		18,531
R	WASHING MACHINES		230		230		0		0
R	WATER HEATERS & PERMITS		225,946		76,073		128,096		21,777
	TOTAL APPLIANCES	\$	1,083,724	\$	441,629	\$	523,050	\$	119,045
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