

DAYBREAK COMMUNITY ASSOCIATION

Budget Year: 2018  
Profit/(Shortfall) Projection:

0

**DRAFT**

2018 OPERATING BUDGET COMPARISON TO PRIOR YEAR

|                                 | 2018 Monthly<br>Assessment | 2018 Quarterly<br>Assessment | 2017 Monthly<br>Assessment | Proposed<br>2018 Increase |
|---------------------------------|----------------------------|------------------------------|----------------------------|---------------------------|
| Base Assessment (monthly)       | 91.50                      | 274.50                       | 87.50                      | 4.00                      |
| Century Link (monthly)          | 34.00                      | 102.00                       | 34.00                      | 0.00                      |
| <b>Total Monthly Assessment</b> | <b>125.50</b>              | <b>376.50</b>                | <b>121.50</b>              | <b>4.00</b>               |

|   | 2018<br>BUDGET   | 2017<br>BUDGET   |                     |
|---|------------------|------------------|---------------------|
| <b>INCOME</b>   |                  |                  |                     |
| Assessments   | 5,588,271        | 4,909,275        |                     |
| Benefitted Assessments                                | 64,025           | 57,545           | *Offsetting Expense |
| Lake Village Boat House BA                            | 25,740           | 19,740           | *Offsetting Expense |
| Lake Village Locker Rental                            | 2,112            | 1,920            |                     |
| Apartment Assessment                                  | 63,734           | 63,062           |                     |
| Century Link Revenue Share                            | 236,000          | 220,000          |                     |
| Less Bad Debt   | (48,000)         | (48,000)         |                     |
| Design Review   | 13,810           | 8,775            |                     |
| Telecommunity Asmnts                                  | 1,940,244        | 1,771,332        | *Offsetting Expense |
| Storage Rent  | 53,700           | 53,700           | *Offsetting Expense |
| Sanctions & Fees                                      | 2,950            | 775              |                     |
| Late Charges  | 26,296           | 26,296           | *Offsetting Expense |
| Legal Fee Revenue                                     | 2,786            | 2,786            | *Offsetting Expense |
| Collection Fee Revenue                                | 25,550           | 25,550           | *Offsetting Expense |
| Community Garden                                      | 7,000            | 7,000            |                     |
| Boat Permits  | 7,800            | 5,000            |                     |
| Swimming Pool Income                                  | 16,500           | 16,350           |                     |
| Payment Plan Income                                   | 13,000           | 0                | *Offsetting Expense |
| Additional Reserve Contribution from CL Revenue Share | (55,000)         | (55,000)         |                     |
| Transfer to Reserves                                  | (367,920)        | (357,204)        |                     |
| <b>TOTAL INCOME</b>                                   | <b>7,618,598</b> | <b>6,728,902</b> |                     |

|                                       | Per Unit<br>Cost-based on<br>5,072 Units | 2018<br>BUDGET   | Per Unit<br>Cost based on<br>4,658 Units | 2017<br>BUDGET   | Unit cost<br>Difference |                    |
|---------------------------------------|--|------------------|--|------------------|-------------------------|--------------------|
| <b>EXPENSES</b>                       |  |                  |  |                  |                         |                    |
| <b>ADMINISTRATIVE &amp; GENERAL</b>   |  |                  |  |                  |                         |                    |
| Salaries & Benefits                   | 14.27                                    | 868,813          | 14.12                                    | 789,069          | 0.15                    | *Offsetting Income |
| Audit & Taxes                         | 0.17                                     | 10,150           | 0.18                                     | 10,150           | (0.01)                  |                    |
| Legal Fees/Attorneys -General Council | 0.19                                     | 11,400           | 0.16                                     | 9,154            | 0.03                    |                    |
| Collections                           | 0.90                                     | 54,633           | 0.98                                     | 54,633           | (0.08)                  | *Offsetting Income |
| License/Fees/Permits                  | 0.07                                     | 4,059            | 0.07                                     | 4,059            | (0.00)                  |                    |
| Management                            | 1.41                                     | 85,521           | 1.49                                     | 83,037           | (0.08)                  |                    |
| Meetings                              | 0.03                                     | 1,885            | 0.03                                     | 1,740            | 0.00                    |                    |
| Office Supplies                       | 0.48                                     | 29,488           | 0.50                                     | 27,840           | (0.02)                  |                    |
| Office Equip/Rental                   | 0.20                                     | 12,396           | 0.20                                     | 10,991           | 0.00                    |                    |
| Postage                               | 0.39                                     | 23,826           | 0.38                                     | 21,148           | 0.01                    |                    |
| Telephone                             | 0.26                                     | 15,804           | 0.30                                     | 16,617           | (0.04)                  |                    |
| RV Lot Monitoring                     | 0.02                                     | 1,477            | 0.03                                     | 1,477            | (0.01)                  |                    |
| Office Rental                         | 0.87                                     | 53,250           | 0.90                                     | 50,250           | (0.03)                  |                    |
| CAM Fees                              | 0.29                                     | 17,904           | 0.29                                     | 16,313           | 0.00                    |                    |
| Mileage                               | 0.09                                     | 5,438            | 0.09                                     | 5,288            | 0.00                    |                    |
| <b>TOTAL ADMINISTRATION</b>           | <b>19.65</b>                             | <b>1,196,043</b> | <b>19.72</b>                             | <b>1,101,765</b> | <b>(0.07)</b>           |                    |

|                                |              |                  |              |                  |             |                    |
|--------------------------------|--------------|------------------|--------------|------------------|-------------|--------------------|
| <b>CONTRACT SERVICES</b>       |              |                  |              |                  |             |                    |
| Professional Fees              | 0.36         | 22,040           | 0.18         | 10,200           | 0.18        |                    |
| Landscape Maintenance          | 20.78        | 1,264,840        | 20.97        | 1,171,905        | (0.18)      |                    |
| Storage                        | 0.08         | 5,136            | 0.09         | 5,136            | (0.01)      |                    |
| Pest Control                   | 0.12         | 7,430            | 0.13         | 7,216            | (0.01)      |                    |
| Garbage Removal                | 0.11         | 6,925            | 0.12         | 6,524            | (0.00)      |                    |
| Maxicom Contract               | 0.48         | 29,100           | 0.44         | 24,500           | 0.04        |                    |
| Patrol Service                 | 0.80         | 48,482           | 0.78         | 43,482           | 0.02        |                    |
| Snow Removal                   | 1.45         | 88,000           | 1.40         | 78,000           | 0.05        |                    |
| Benefitted Area Expense        | 1.48         | 89,795           | 1.38         | 77,285           | 0.09        | *Offsetting Income |
| Telecommunity Pkg              | 31.88        | 1,940,244        | 31.69        | 1,771,332        | 0.19        | *Offsetting Income |
| <b>TOTAL CONTRACT SERVICES</b> | <b>57.54</b> | <b>3,501,992</b> | <b>57.17</b> | <b>3,195,580</b> | <b>0.37</b> |                    |

|                                   | Per Unit<br>Cost-based on<br>5,072 Units | 2018<br>BUDGET | Per Unit<br>Cost-based on<br>4,658 Units | 2017<br>BUDGET | Unit cost<br>Difference |                    |
|-----------------------------------|--|----------------|--|----------------|-------------------------|--------------------|
| <b>REPAIR &amp; MAINTENANCE</b>   |  |                |  |                |                         |                    |
| Access System Repair              | 0.02                                     | 1,200          | 0.02                                     | 1,000          | 0.00                    |                    |
| Community Garden Repairs          | 0.26                                     | 15,720         | 0.27                                     | 14,901         | (0.01)                  |                    |
| Electrical Repairs                | 0.05                                     | 3,200          | 0.05                                     | 3,000          | (0.00)                  |                    |
| Equipment Repair                  | 0.12                                     | 7,092          | 0.11                                     | 6,097          | 0.01                    |                    |
| Irrigation Repair                 | 1.13                                     | 68,705         | 1.16                                     | 64,889         | (0.03)                  |                    |
| Backflow Testing                  | 0.08                                     | 4,800          | 0.08                                     | 4,675          | (0.00)                  |                    |
| Landscape Repairs                 | 1.90                                     | 115,875        | 2.06                                     | 115,150        | (0.16)                  |                    |
| Landscape Improvements            | 0.53                                     | 32,128         | 0.59                                     | 33,000         | (0.06)                  |                    |
| RV Lot Repairs/Maint/Expenses     | 0.45                                     | 27,450         | 0.22                                     | 12,400         | 0.23                    | *Offsetting Income |
| Signage                           | 0.04                                     | 2,575          | 0.04                                     | 2,500          | (0.00)                  |                    |
| Vehicle Repairs                   | 0.02                                     | 1,501          | 0.02                                     | 1,101          | 0.00                    |                    |
| Common Area Projects              | 1.01                                     | 61,753         | 1.16                                     | 64,825         | (0.15)                  |                    |
| Vandalism                         | 0.02                                     | 1,300          | 0.02                                     | 1,003          | 0.00                    |                    |
| Contingency                       | 0.21                                     | 12,800         | 0.23                                     | 12,800         | (0.02)                  |                    |
| Miscellaneous Repair              | 0.06                                     | 3,420          | 0.06                                     | 3,300          | (0.00)                  |                    |
| <b>TOTAL REPAIRS &amp; MAINT</b>  | <b>5.91</b>                              | <b>359,519</b> | <b>6.09</b>                              | <b>340,641</b> | <b>(0.19)</b>           |                    |
| <b>PARTS &amp; SUPPLIES</b>       |  |                |  |                |                         |                    |
| Vehicle Fuel                      | 0.07                                     | 4,500          | 0.08                                     | 4,200          | (0.00)                  |                    |
| Vehicle Parts/Tires               | 0.02                                     | 1,170          | 0.02                                     | 1,080          | (0.00)                  |                    |
| Park Supplies                     | 0.30                                     | 18,150         | 0.30                                     | 17,000         | (0.01)                  |                    |
| Shop Equipment                    | 0.03                                     | 2,000          | 0.03                                     | 1,900          | (0.00)                  |                    |
| Miscellaneous Supplies            | 0.04                                     | 2,460          | 0.04                                     | 2,250          | 0.00                    |                    |
| Lighting Supplies                 | 0.03                                     | 1,780          | 0.03                                     | 1,700          | (0.00)                  |                    |
| <b>TOTAL PARTS &amp; SUPPLIES</b> | <b>0.49</b>                              | <b>30,060</b>  | <b>0.50</b>                              | <b>28,130</b>  | <b>(0.01)</b>           |                    |
| <b>UTILITIES</b>                  |  |                |  |                |                         |                    |
| Water/Sewer HOA Office            | 0.00                                     | 0              | 0.00                                     | 0              | 0.00                    |                    |
| Electricity                       | 0.48                                     | 29,163         | 0.50                                     | 28,216         | (0.03)                  |                    |
| Gas                               | 0.03                                     | 1,575          | 0.03                                     | 1,497          | (0.00)                  |                    |
| Water -Irrigation                 | 6.36                                     | 387,160        | 6.28                                     | 350,980        | 0.08                    |                    |
| <b>TOTAL UTILITIES</b>            | <b>6.87</b>                              | <b>417,898</b> | <b>6.81</b>                              | <b>380,693</b> | <b>0.06</b>             |                    |
| <b>TAXES</b>                      |  |                |  |                |                         |                    |
| Taxes                             | 0.02                                     | 1,350          | 0.01                                     | 750            | 0.01                    |                    |
| <b>TOTAL TAXES</b>                | <b>0.02</b>                              | <b>1,350</b>   | <b>0.01</b>                              | <b>750</b>     | <b>0.01</b>             |                    |
| <b>INSURANCE</b>                  |  |                |  |                |                         |                    |
| Insurance - D & O                 | 0.18                                     | 10,947         | 0.18                                     | 10,303         | (0.00)                  |                    |
| Insurance - Master                | 1.22                                     | 74,490         | 1.12                                     | 62,802         | 0.10                    |                    |
| Excess Liability                  | 0.19                                     | 11,721         | 0.18                                     | 10,272         | 0.01                    |                    |
| Earthquake                        | 0.13                                     | 7,825          | 0.14                                     | 7,625          | (0.01)                  |                    |
| Workers Comp                      | 0.01                                     | 570            | 0.02                                     | 570            | (0.01)                  |                    |
| <b>TOTAL INSURANCE</b>            | <b>1.73</b>                              | <b>105,554</b> | <b>1.65</b>                              | <b>91,572</b>  | <b>0.09</b>             |                    |
| <b>OQUIRRH LAKE</b>               |  |                |  |                |                         |                    |
| Lake Staffing Costs               | 0.96                                     | 58,360         | 0.99                                     | 55,581         | (0.04)                  |                    |
| Lake Hosts                        | 1.51                                     | 92,025         | 1.57                                     | 87,643         | (0.06)                  |                    |
| Oquirrh Lake Maintenance          | 5.75                                     | 350,000        | 0.00                                     | 0              | 5.75                    |                    |
| On Site Bldg Storage              | 0.10                                     | 6,241          | 0.10                                     | 5,537          | 0.00                    |                    |
| Porta Potty Rental                | 0.04                                     | 2,700          | 0.04                                     | 2,050          | 0.01                    |                    |
| Boat Supplies                     | 0.11                                     | 6,400          | 0.11                                     | 6,300          | (0.01)                  |                    |
| Uniforms                          | 0.03                                     | 1,800          | 0.03                                     | 1,790          | (0.00)                  |                    |
| Water Taxi                        | 0.51                                     | 30,834         | 0.55                                     | 30,834         | (0.05)                  |                    |
| First Aid                         | 0.00                                     | 200            | 0.00                                     | 200            | (0.00)                  |                    |
| <b>TOTAL OQUIRRH LAKE</b>         | <b>9.01</b>                              | <b>548,561</b> | <b>3.40</b>                              | <b>189,936</b> | <b>5.61</b>             |                    |

|                                  | Per Unit<br>Cost-based on<br>5,072 Units | 2018<br>BUDGET | Per Unit<br>Cost-based on<br>4,658 Units | 2017<br>BUDGET | Unit cost<br>Difference |
|----------------------------------|--|----------------|--|----------------|-------------------------|
| <b>SPLASH POOL</b>               |  |                |  |                |                         |
| Splash Pool Staff                | 0.20                                     | 12,323         | 0.22                                     | 12,241         | (0.02)                  |
| Splash Pool Uniforms             | 0.00                                     | 200            | 0.00                                     | 200            | (0.00)                  |
| Splash Pool License              | 0.01                                     | 385            | 0.01                                     | 385            | (0.00)                  |
| Splash Pool Misc                 | 0.01                                     | 600            | 0.01                                     | 500            | 0.00                    |
| Splash Pool First Aid            | 0.01                                     | 600            | 0.01                                     | 600            | (0.00)                  |
| Start Up/Winterization           | 0.02                                     | 1,130          | 0.02                                     | 1,080          | (0.00)                  |
| Splash Pool & Equipment          | 0.01                                     | 600            | 0.01                                     | 600            | (0.00)                  |
| Pool & Restroom Supplies         | 0.01                                     | 525            | 0.01                                     | 525            | (0.00)                  |
| Splash Pool Chemicals            | 0.03                                     | 2,000          | 0.03                                     | 1,800          | 0.00                    |
| Splash Pool Electric             | 0.03                                     | 1,560          | 0.03                                     | 1,560          | (0.00)                  |
| Splash Pool Gas                  | 0.02                                     | 1,345          | 0.02                                     | 1,345          | (0.00)                  |
| Splash Pool Phone & Key Entry    | 0.03                                     | 1,560          | 0.03                                     | 1,560          | (0.00)                  |
| Splash Pool Sewer/Water          | 0.05                                     | 3,180          | 0.06                                     | 3,180          | (0.00)                  |
| <b>TOTAL SPLASH POOL</b>         | <b>0.43</b>                              | <b>26,008</b>  | <b>0.46</b>                              | <b>25,576</b>  | <b>(0.03)</b>           |
| <b>EAST LAKE POOL</b>            |  |                |  |                |                         |
| East Lake Pool Staff             | 1.66                                     | 101,108        | 1.76                                     | 98,163         | (0.09)                  |
| East Lake Pool Uniforms          | 0.02                                     | 1,300          | 0.02                                     | 1,300          | (0.00)                  |
| Eastlake Education               | 0.02                                     | 1,375          | 0.02                                     | 1,375          | (0.00)                  |
| Eastlake License                 | 0.01                                     | 875            | 0.02                                     | 875            | (0.00)                  |
| Meeting Expense                  | 0.00                                     | 200            | 0.00                                     | 200            | (0.00)                  |
| Swim Lesson Expense              | 0.06                                     | 3,864          | 0.06                                     | 3,614          | (0.00)                  |
| Eastlake Pool Supplies           | 0.03                                     | 2,120          | 0.04                                     | 2,120          | (0.00)                  |
| Eastlake Pool Phone              | 0.02                                     | 1,125          | 0.02                                     | 1,125          | (0.00)                  |
| Eastlake First Aid               | 0.01                                     | 695            | 0.01                                     | 800            | (0.00)                  |
| Eastlake Start up/winterization  | 0.07                                     | 4,000          | 0.07                                     | 4,000          | (0.01)                  |
| Eastlake Pool & Equip Repair     | 0.04                                     | 2,350          | 0.04                                     | 2,350          | (0.00)                  |
| Eastlake Chemicals               | 0.21                                     | 12,600         | 0.23                                     | 12,600         | (0.02)                  |
| Eastlake Pool Electric           | 0.09                                     | 5,700          | 0.10                                     | 5,700          | (0.01)                  |
| Eastlake Pool Gas                | 0.16                                     | 9,689          | 0.18                                     | 9,800          | (0.02)                  |
| Eastlake Sewer/Water             | 0.09                                     | 5,704          | 0.10                                     | 5,853          | (0.01)                  |
| <b>TOTAL EAST LAKE POOL</b>      | <b>2.51</b>                              | <b>152,705</b> | <b>2.68</b>                              | <b>149,876</b> | <b>(0.17)</b>           |
| <b>BROOKSIDE POOL</b>            |  |                |  |                |                         |
| Brookside Pool Staff             | 0.79                                     | 48,024         | 0.85                                     | 47,549         | (0.06)                  |
| Brookside Pool Uniforms          | 0.01                                     | 550            | 0.02                                     | 1,299          | (0.01)                  |
| Brookside Education              | 0.01                                     | 650            | 0.02                                     | 1,025          | (0.01)                  |
| Brookside License                | 0.01                                     | 475            | 0.01                                     | 475            | (0.00)                  |
| Brookside Meeting Expense        | 0.00                                     | 0              | 0.00                                     | 0              | 0.00                    |
| Brookside Swim Lesson Expense    | 0.00                                     | 0              | 0.00                                     | 0              | 0.00                    |
| Brookside Pool Supplies          | 0.03                                     | 1,650          | 0.03                                     | 1,650          | (0.00)                  |
| Brookside Pool Phone             | 0.01                                     | 600            | 0.01                                     | 600            | (0.00)                  |
| Brookside First Aid              | 0.01                                     | 800            | 0.01                                     | 800            | (0.00)                  |
| Brookside Start up/winterization | 0.04                                     | 2,400          | 0.04                                     | 2,400          | (0.00)                  |
| Brookside Pool & Equip Repair    | 0.02                                     | 1,400          | 0.03                                     | 1,400          | (0.00)                  |
| Brookside Chemicals              | 0.09                                     | 5,750          | 0.11                                     | 5,900          | (0.01)                  |
| Brookside Pool Electric          | 0.09                                     | 5,470          | 0.10                                     | 5,700          | (0.01)                  |
| Brookside Pool Gas               | 0.08                                     | 5,089          | 0.09                                     | 5,200          | (0.01)                  |
| Brookside Sewer/Water            | 0.09                                     | 5,464          | 0.10                                     | 5,853          | (0.01)                  |
| <b>TOTAL BROOKSIDE POOL</b>      | <b>1.29</b>                              | <b>78,322</b>  | <b>1.43</b>                              | <b>79,851</b>  | <b>(0.14)</b>           |

|                                       | Per Unit<br>Cost-based on<br>5,072 Units | 2018<br>BUDGET | Per Unit<br>Cost-based on<br>4,658 Units | 2017<br>BUDGET | Unit cost<br>Difference |
|---------------------------------------|--|----------------|--|----------------|-------------------------|
| <b>NEW POOLS</b>                      |  |                |  |                |                         |
| <b>DCC POOL</b>                       |  |                |  |                |                         |
| DCC Pool Staff                        | 1.61                                     | 98,163         | 1.76                                     | 98,163         | (0.14)                  |
| DCC Pool Uniforms                     | 0.02                                     | 1,300          | 0.02                                     | 1,300          | (0.00)                  |
| DCC Education                         | 0.01                                     | 625            | 0.01                                     | 625            | (0.00)                  |
| DCC License                           | 0.00                                     | 255            | 0.00                                     | 255            | (0.00)                  |
| DCC Meeting Expense                   | 0.00                                     | 200            | 0.00                                     | 200            | (0.00)                  |
| DCC Swim Lesson Expense               | 0.06                                     | 3,614          | 0.06                                     | 3,614          | (0.01)                  |
| DCC Pool Supplies                     | 0.03                                     | 2,120          | 0.04                                     | 2,120          | (0.00)                  |
| DCC Pool Phone                        | 0.02                                     | 925            | 0.02                                     | 925            | (0.00)                  |
| DCC First Aid                         | 0.01                                     | 800            | 0.01                                     | 800            | (0.00)                  |
| DCC Start up/winterization            | 0.06                                     | 3,600          | 0.06                                     | 3,600          | (0.01)                  |
| DCC Pool & Equip Repair               | 0.04                                     | 2,350          | 0.04                                     | 2,350          | (0.00)                  |
| DCC Chemicals                         | 0.21                                     | 12,600         | 0.23                                     | 12,600         | (0.02)                  |
| DCC Pool Electric                     | 0.09                                     | 5,300          | 0.09                                     | 5,300          | (0.01)                  |
| DCC Pool Gas                          | 0.15                                     | 8,900          | 0.16                                     | 8,900          | (0.01)                  |
| DCC Sewer/Water                       | 0.07                                     | 4,392          | 0.08                                     | 4,392          | (0.01)                  |
| <b>TOTAL DCC POOL</b>                 | <b>2.38</b>                              | <b>145,144</b> | <b>2.60</b>                              | <b>145,144</b> | <b>(0.21)</b>           |
| <b>UPPER VILLAGES POOL</b>            |  |                |  |                |                         |
| Upper Villages Pool Staff             | 1.61                                     | 98,164         | 1.57                                     | 87,976         | 0.04                    |
| Upper Villages Pool Uniforms          | 0.02                                     | 1,300          | 0.02                                     | 1,300          | (0.00)                  |
| Upper Villages Education              | 0.01                                     | 625            | 0.01                                     | 625            | (0.00)                  |
| Upper Villages License                | 0.00                                     | 255            | 0.00                                     | 225            | 0.00                    |
| Upper Villages Expense                | 0.00                                     | 150            | 0.00                                     | 150            | (0.00)                  |
| Upper Villages Swim Lesson Expense    | 0.06                                     | 3,614          | 0.06                                     | 3,414          | (0.00)                  |
| Upper Villages Pool Supplies          | 0.03                                     | 2,120          | 0.02                                     | 890            | 0.02                    |
| Upper Villages Pool Phone             | 0.02                                     | 925            | 0.01                                     | 770            | 0.00                    |
| Upper Villages First Aid              | 0.01                                     | 800            | 0.00                                     | 200            | 0.01                    |
| Upper Villages Start up/winterization | 0.06                                     | 3,600          | 0.03                                     | 1,400          | 0.03                    |
| Upper Villages Pool & Equip Repair    | 0.04                                     | 2,350          | 0.02                                     | 1,150          | 0.02                    |
| Upper Villages Pool Chemicals         | 0.21                                     | 12,600         | 0.20                                     | 11,200         | 0.01                    |
| Upper Villages Pool Electric          | 0.09                                     | 5,700          | 0.09                                     | 5,200          | 0.00                    |
| Upper Villages Pool Gas               | 0.15                                     | 9,300          | 0.14                                     | 7,900          | 0.01                    |
| Upper Villages Sewer/Water            | 0.10                                     | 5,853          | 0.06                                     | 3,620          | 0.03                    |
| <b>TOTAL UPPER VILLAGES POOL</b>      | <b>2.42</b>                              | <b>147,356</b> | <b>2.25</b>                              | <b>126,020</b> | <b>0.17</b>             |
| <b>COMMUNITY CENTER</b>               |  |                |  |                |                         |
| <b>INCOME</b>                         |  |                |  |                |                         |
|                                       |  | <b>2018</b>    |  | <b>2017</b>    |                         |
| Class Revenue                         |  | 35,100         |  | 34,000         | *Offsetting Expense     |
| Guest Fees                            |  | 18,150         |  | 17,000         |                         |
| Child Watch                           |  | 17,400         |  | 16,500         |                         |
| Vending Income                        |  | 1,000          |  | 500            |                         |
| FOB Fees                              |  | 10,150         |  | 8,000          | *Offsetting Expense     |
| Apparel                               |  | 375            |  | 360            |                         |
| Room Rental                           |  | 36,552         |  | 35,352         |                         |
| <b>TOTAL COMMUNITY CENTER INCOME</b>  |  | <b>118,727</b> |  | <b>111,712</b> |                         |
| <b>EXPENSES</b>                       |  |                |  |                |                         |
| Salaries & Benefits                   | 6.12                                     | 372,517        | 6.04                                     | 337,880        | 0.08                    |
| Uniforms                              | 0.03                                     | 1,980          | 0.03                                     | 1,700          | 0.00                    |
| License, Fees & Permits               | 0.14                                     | 8,700          | 0.16                                     | 8,700          | (0.01)                  |
| Meeting Expense                       | 0.01                                     | 600            | 0.01                                     | 360            | 0.00                    |
| Office Supplies                       | 0.06                                     | 3,720          | 0.06                                     | 3,300          | 0.00                    |
| Computer Equip/Copier                 | 0.10                                     | 6,360          | 0.11                                     | 6,300          | (0.01)                  |
| Telephone                             | 0.07                                     | 4,164          | 0.08                                     | 4,260          | (0.01)                  |
| Mileage                               | 0.04                                     | 2,298          | 0.04                                     | 2,280          | (0.00)                  |

|  | Per Unit<br>Cost-based on<br>5,072 Units<br>Cost | 2018<br>BUDGET   | Per Unit<br>Cost-based on<br>4,658 Units<br>Cost | 2017<br>BUDGET   | Unit cost<br>Difference |                    |
|--|--|------------------|--|------------------|-------------------------|--------------------|
| First Aid                              | 0.03   | 1,800            | 0.02   | 1,200            | 0.01                    |                    |
| Fitness Supplies                       | 0.13   | 7,710            | 0.14   | 7,710            | (0.01)                  |                    |
| New Office Equipment                   | 0.10   | 6,105            | 0.08   | 4,600            | 0.02                    |                    |
| Class Expense                          | 0.61   | 37,200           | 0.64   | 36,000           | (0.03)                  | *Offsetting Income |
| Window Washing                         | 0.01   | 690              | 0.01   | 690              | (0.00)                  |                    |
| Remote Access Entry                    | 0.34   | 20,400           | 0.26   | 14,700           | 0.07                    | *Offsetting Income |
| Music/Sound System                     | 0.01   | 703              | 0.01   | 703              | (0.00)                  |                    |
| Cleaning/Janitorial                    | 1.49   | 90,497           | 1.68   | 94,178           | (0.20)                  |                    |
| Landscape Maintenance                  | 0.07   | 4,050            | 0.07   | 4,050            | (0.01)                  |                    |
| Landscape Extras                       | 0.06   | 3,600            | 0.09   | 5,000            | (0.03)                  |                    |
| Mortgage Payment-Community Center      | 5.80   | 352,942          | 6.31   | 352,942          | (0.52)                  |                    |
| Snow Removal                           | 0.03   | 1,700            | 0.04   | 2,000            | (0.01)                  |                    |
| Contract Services                      | 0.07   | 4,324            | 0.07   | 3,664            | 0.01                    |                    |
| Electrical Repairs                     | 0.00   | 300              | 0.01   | 300              | (0.00)                  |                    |
| Lighting Repairs                       | 0.02   | 1,400            | 0.03   | 1,400            | (0.00)                  |                    |
| Irrigation Repairs                     | 0.01   | 450              | 0.01   | 450              | (0.00)                  |                    |
| Repairs & Maintenance                  | 0.34   | 20,650           | 0.37   | 20,450           | (0.03)                  |                    |
| Janitorial Supplies                    | 0.16   | 9,600            | 0.17   | 9,600            | (0.01)                  |                    |
| Parts & Supplies                       | 0.01   | 900              | 0.02   | 900              | (0.00)                  |                    |
| Electricity                            | 0.79   | 47,889           | 0.83   | 46,200           | (0.04)                  |                    |
| Gas                                    | 0.09   | 5,280            | 0.09   | 5,280            | (0.01)                  |                    |
| Water/Trash                            | 0.07   | 3,984            | 0.07   | 3,984            | (0.01)                  |                    |
| Comm Cntr Improvements                 | 0.07   | 4,300            | 0.08   | 4,300            | (0.01)                  |                    |
| <b>TOTAL COMMUNITY CENTER EXPENSES</b> | <b>16.87</b>                                     | <b>1,026,812</b> | <b>17.62</b>                                     | <b>985,081</b>   | <b>(0.75)</b>           |                    |
| <b>TOTAL NET EXPENSE</b>               | <b>127.12</b>                                    | <b>7,618,598</b> | <b>122.39</b>                                    | <b>6,840,614</b> | <b>4.73</b>             |                    |
| <b>NET PROFIT/(SHORTFALL)</b>          |  | <b>0</b>         |  | <b>0</b>         |                         |                    |