

## Golden Rain Foundation Coupon Computation

	2011 Budget		2012 Budget		Variance		Percentage Variance
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	
GRF Operations	178.81	14,329,182	181.53	14,546,414	2.72	217,232	1.52%
Trust Facility/Property Maintenance	7.70	616,895	8.12	651,000	0.42	34,105	
Coupon Before Cable Television	186.51	14,946,077	189.65	15,197,414	3.14	251,337	1.68%
Cable Television	34.90	2,796,746	36.63	2,935,382	1.73	138,636	4.96%
Total Coupon	221.41	17,742,823	226.28	18,132,796	4.87	389,973	2.20%

**GOLDEN RAIN FOUNDATION  
YEAR 2011 BUDGET VS 2012 BUDGET  
NET OPERATING EXPENSE BY TYPE OF SERVICE**

	2011 Budget		2012 Budget		Variance	
	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)	Coupon Amount	Net Exp/(Income)
Executive	\$ 7.39	592,063	\$ 7.24	579,942	(0.15)	(12,121)
Legal & Human Resources	7.00	560,920	6.84	548,509	(0.16)	(12,411)
Accounting	6.15	492,780	6.10	488,506	(0.05)	(4,274)
Information Technology	5.04	403,765	5.29	423,923	0.25	20,158
Public Safety/Securitas	20.67	1,656,450	21.29	1,706,000	0.62	49,550
Bus Transportation	14.23	1,140,708	15.09	1,209,514	0.86	68,806
Counseling	4.40	352,867	4.48	358,652	0.08	5,785
Handyman Service	(0.41)	(33,000)	(0.41)	(33,000)	-	-
Recreation	8.80	705,325	9.28	743,559	0.48	38,234
Swimming Pools	7.59	608,410	7.23	579,686	(0.36)	(28,724)
Fitness Center	7.70	616,758	7.84	628,128	0.14	11,370
Golf Course	13.61	1,090,572	14.59	1,169,325	0.98	78,753
Lawn Bowling	0.91	72,579	0.93	74,814	0.02	2,235
Pro Shop	0.68	54,578	0.63	50,416	(0.05)	(4,162)
Facilities Maintenance	7.69	616,549	7.81	625,567	0.12	9,018
Vehicle Maintenance	2.73	218,837	2.85	228,059	0.12	9,222
Landscape Maintenance	8.01	642,204	8.51	682,156	0.50	39,952
Custodial Services	12.51	1,002,446	13.59	1,089,356	1.08	86,910
Rossmoor News	2.76	221,479	2.70	216,595	(0.06)	(4,884)
Rossmoor Channel	2.94	235,900	3.01	241,482	0.07	5,582
Unallocated/General Services	41.52	3,326,992	42.87	3,435,225	1.35	108,233
Working Capital	(3.12)	(250,000)	(6.24)	(500,000)	(3.12)	(250,000)
GRF Operations	178.81	14,329,182	181.53	14,546,414	2.72	217,232

**Note:** All the non-union pension expense is included in Unallocate/General Services in 2012.  
Moved 2011 non-union pension expense from individual departments to Unallocated/General Services to make it consistent with 2012

**Golden Rain Foundation  
Historical Coupon Comparison By Function**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Maintenance	17.17	18.07	18.33	17.78	13.41	18.09	18.03	17.63	16.19	16.32
Acct/Admin/Computer	19.68	19.30	19.95	20.06	22.47	24.99	27.37	26.20	28.18	25.47
Public Safety	17.83	20.70	20.29	20.36	20.56	21.59	21.74	20.12	20.67	21.29
Bus Transp/Vehicle Maint	12.76	15.12	14.47	14.80	15.29	15.66	16.65	16.57	17.00	17.94
Counseling Services	3.88	4.31	4.57	4.70	4.41	4.69	4.93	4.97	5.03	4.48
Handyman							(1.00)	(0.37)	(0.41)	(0.41)
Swimming Pools	8.42	8.77	8.10	8.67	9.44	9.85	9.62	8.60	8.53	7.23
Fitness Center	3.59	4.92	5.35	6.29	6.98	7.61	7.74	7.51	8.53	7.84
Recreation/Custodial Svcs	18.90	21.36	20.78	21.49	23.78	19.92	20.00	18.27	22.37	22.87
General Services	18.22	21.99	21.54	22.20	21.92	20.89	21.86	36.72	32.72	42.87
Golf Course/Bowling Green	11.88	13.86	14.58	15.21	16.27	17.63	17.30	16.70	15.72	16.15
Communications	5.05	6.31	6.44	6.26	6.51	6.87	6.86	7.15	7.38	5.71
Working Capital								(6.24)	(3.12)	(6.24)
<b>GRF Operations</b>	<b>137.38</b>	<b>154.70</b>	<b>154.40</b>	<b>157.82</b>	<b>161.03</b>	<b>167.79</b>	<b>171.10</b>	<b>173.83</b>	<b>178.81</b>	<b>181.53</b>
Rossmoor Medical Ctr Ops.	-	-	-	-	-	-	-	-	-	-
Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Health services (1)	5.47	(5.46)	-	-	-	-	-	-	-	-
Capital Expenditures	2.00	2.00	2.00	-	-	-	-	-	-	-
Carryforward			(6.00)	(2.50)	-	-	-	-	-	-
Rossmoor Medical Ctr. Loan	(3.13)	-	-	-	-	-	-	-	-	-
Trust Facility/Property Maintenance							7.97	11.35	7.70	8.12
Administration Costs Paid By Trust							(3.60)			
Personal Property Paid By Trust							(1.62)			
Subtotal Before Cable TV	141.72	151.24	150.40	155.32	161.03	167.79	173.85	185.18	186.51	189.65
Cable TV (2)	25.00	25.35	26.85	28.97	30.86	29.00	32.08	33.25	34.90	36.63
<b>Total Coupon</b>	<b>166.72</b>	<b>176.59</b>	<b>177.25</b>	<b>184.29</b>	<b>191.89</b>	<b>196.79</b>	<b>205.93</b>	<b>218.43</b>	<b>221.41</b>	<b>226.28</b>