

DAYBREAK COMMUNITY ASSOCIATION 2009 vs 2010 COMPARISON

Number of units Absorption 2009 2264	2010	2010	2009	2009	2009 /	Percent	Jul-09	2009
Number of units Absorption 2010 2672	Per	Propose	Budget	Per	2010	Change	Reforecast	Actual
	Unit	Budget		Unit	Variance		Dec '09	Per Unit
INCOME								
PRIOR YEARS DEFICIT	\$0.00	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
ASSESSMENTS (phase 1)	\$53.94	\$1,729,560	\$1,241,121	\$45.68	\$488,439	28.24%	\$1,296,645	\$47.73
ASSESSMENTS (with Qwest)								
BENEFITED ASSESSMENT	\$0.98	\$31,560	\$32,292	\$1.19	(\$732)	-2.32%	\$16,573	\$0.61
TRANSFER FROM C.E. FEES/RENT CONTRIBUTION	\$5.67	\$181,653	\$300,273	\$11.05	(\$118,620)	-65.30%	\$300,627	\$11.07
RV STORAGE RENT	\$2.82	\$90,300	\$90,300	\$3.32	\$0	0.00%	\$63,863	\$2.35
LESS BAD DEBT (CREDIT)	(\$2.34)	(\$75,000)	(\$47,163)	(\$1.74)	(\$27,837)	37.12%	(\$109,508)	(\$4.03)
DEVELOPER SUBSIDY PRIOR YEAR	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$145,000	\$5.34
CONTRIBUTION TO WORKING CAP	\$1.48	\$47,328	\$42,140	\$1.55	\$5,188	10.96%	\$37,601	\$1.38
NEIGHBORHOOD MANAGEMENT INCOME	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LATE CHARGES	\$0.00	\$0	\$1,214	\$0.04	(\$1,214)	0.00%	\$0	\$0.00
ADVERTISING INCOME	\$0.00	\$0	\$5,200	\$0.19	(\$5,200)	0.00%	\$1,776	\$0.07
TELECOMMUNITY ASSESSMENT	\$28.28	\$906,780	\$749,695	\$27.59	\$157,185	17.33%	\$730,723	\$26.90
INTEREST	\$0.00	\$1	\$0.49	\$0.00	\$0	29%	\$0.51	\$0.00
FINES/VIOLATION INCOME	\$0.19	\$6,000	\$0	\$0.00	\$6,000	100.00%	\$51,492	\$1.90
MISCELLANEOUS INCOME	\$0.00	\$110	\$110	\$0.00	\$0	0.00%	\$676	\$0.02
COMMUNITY GARDEN INCOME	\$0.25	\$8,172	\$6,937	\$0.26	\$1,235	15.11%	\$7,218	\$0.27
POOL INCOME	\$0.19	\$6,136	\$7,836	\$0.29	(\$1,700)	-27.70%	\$6,636	\$0.24
TRANSFER TO RESERVES	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
TOTAL INCOME	\$91.46	\$2,932,600	\$2,429,855	\$89.44	\$502,744	17.14%	\$2,649,323	\$93.84
EXPENSE								
SALARIES AND BENEFITS								
COMMUNITY MANAGEMENT	\$16.31	\$483,039	\$411,895	\$15.16	\$71,144	14.73%	\$402,920	\$14.83
STAFF SALARY ALLOCATION	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
TOTAL SALARIES AND BENEFITS	\$16.31	\$483,039	\$411,895	\$15.16	\$71,144	14.73%	\$402,920	\$14.83
GENERAL & ADMINISTRATIVE								
AUDIT	\$0.28	\$9,000	\$10,500	\$0.39	(\$1,500)	-16.67%	\$9,000	\$0.33
CERTIFICATIONS AND SAFETY	\$0.00	\$0	\$600	\$0.02	(\$600)	0.00%	\$60	\$0.00
COLLECTIONS / LEGAL	\$0.00	\$0	\$39,600	\$1.46	(\$39,600)	0.00%	\$51,215	\$1.89
LEGAL	\$0.08	\$2,700	\$1,200	\$0.04	\$1,500	55.56%	\$2,948	\$0.11
LICENSES, FEES, PERMITS	\$0.11	\$3,394	\$817	\$0.03	\$2,577	75.93%	\$688	\$0.03
MANAGEMENT FEES	\$2.31	\$73,992	\$56,326	\$2.07	\$17,666	23.88%	\$54,012	\$1.99
MEETING EXPENSES	\$0.10	\$3,275	\$1,225	\$0.05	\$2,050	62.60%	\$3,078	\$0.11
NEWSLETTER	\$0.00	\$0	\$28,605	\$1.05	(\$28,605)	0.00%	\$23,008	\$0.85
OFFICE SUPPLIES	\$0.49	\$15,639	\$26,045	\$0.96	(\$10,406)	-66.54%	\$16,976	\$0.62
OFFICE EQUIPMENT	\$0.40	\$12,923	\$11,283	\$0.42	\$1,640	12.69%	\$7,773	\$0.29
PROFESSIONAL FEES	\$0.03	\$1,019	\$1,019	\$0.04	\$0	0.00%	\$1,225	\$0.05
POSTAGE	\$0.43	\$13,834	\$6,334	\$0.23	\$7,500	54.21%	\$9,632	\$0.35
TELEPHONE EXPENSE (OFFICE)	\$0.30	\$9,738	\$9,738	\$0.36	(\$0)	0.00%	\$10,609	\$0.39
WEBSITE	\$0.00	\$0	\$3,900	\$0.14	(\$3,900)	0.00%	\$3,900	\$0.14
TOTAL GENERAL & ADMINISTRATIVE	\$4.54	\$145,514	\$197,192	\$7.26	(\$51,678)	-35.51%	\$194,124	\$7.15
CONTRACT SERVICES								
DSL/RV STORAGE	\$0.04	\$1,140	\$0	\$0.00	\$1,140	100.00%	\$1,010	\$0.04
CABLE & BROADBAND SERVICE	\$0.02	\$755	\$0	\$0.00	\$755	100.00%	\$819	\$0.03
JANITORIAL	\$0.10	\$3,200	\$3,200	\$0.12	\$0	0.00%	\$3,469	\$0.13
RESERVE STUDY	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$6,000	\$0.00
QWEST FIBER OPTIC	\$28.28	\$906,780	\$749,695	\$27.59	\$157,185	17.33%	\$682,299	\$25.11
PARK GARBAGE REMOVAL	\$0.08	\$2,562	\$18,700	\$0.69	(\$16,138)	-629.89%	\$30,156	\$1.11
LANDSCAPE MAINTENANCE	\$18.12	\$580,957	\$394,423	\$14.52	\$186,534	32.11%	\$369,738	\$13.61
LANDSCAPE EXTRAS	\$0.00	\$0	\$69,115	\$2.54	(\$69,115)	0.00%	\$17,731	\$0.65
OFFICE RENT	\$0.39	\$12,600	\$26,100	\$0.96	(\$13,500)	-107.14%	\$12,600	\$0.46
PEST CONTROL	\$0.02	\$780	\$780	\$0.03	\$0	0.00%	\$325	\$0.01
PATROL / SECURITY	\$1.40	\$44,760	\$57,418	\$2.11	(\$12,658)	-28.28%	\$49,577	\$1.82
SNOW REMOVAL	\$1.17	\$37,440	\$60,554	\$2.23	(\$23,114)	-61.74%	\$32,700	\$1.20
BENEFITTED ASSESSMENTS (Landscape & Snow)	\$0.98	\$31,560	\$0	\$0.00	\$31,560	100.00%	\$0	\$0.00
OTHER CONTRACTS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$2,400	\$0.09
TOTAL CONTRACT SERVICES	\$50.60	\$1,622,535	\$1,379,885	\$50.79	\$242,650	14.95%	\$1,208,824	\$44.27
REPAIRS AND MAINTENANCE								
COMMUNITY GARDEN	\$0.09	\$3,000	\$1,577	\$0.06	\$1,423	47.43%	\$1,694	\$0.06
ELECTRICAL REPAIRS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LIGHTING REPAIRS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$74	\$0.00
PARK EQUIPMENT	\$0.00	\$0	\$45,000	\$1.66	(\$45,000)	0.00%	\$43,777	\$1.61
IRRIGATION REPAIR	\$0.36	\$11,619	\$33,425	\$1.23	(\$21,806)	-187.67%	\$33,682	\$1.24
BACKFLOW TESTING	\$0.09	\$2,800	\$0	\$0.00	\$2,800	100.00%	\$0	\$0.00
LANDSCAPE REPAIR / REPLACEMENT	\$1.97	\$63,188	\$0	\$0.00	\$63,188	100.00%	\$3,793	\$0.14
SIGNAGE	\$0.00	\$0	\$8,140	\$0.30	(\$8,140)	0.00%	\$3,192	\$0.12
VEHICLE MAINTENANCE	\$0.02	\$500	\$0	\$0.00	\$500	100.00%	\$0	\$0.00
MISCELLANEOUS REPAIRS	\$0.00	\$0	\$5,000	\$0.18	(\$5,000)	0.00%	\$284	\$0.01
TOTAL REPAIRS AND MAINTENANCE	\$2.53	\$81,108	\$93,142	\$3.43	(\$12,034)	-14.84%	\$86,496	\$3.18

DAYBREAK COMMUNITY ASSOCIATION 2009 vs 2010 COMPARISON

	2010 Per Unit	2010 Propose Budget	2009 Budget	2009 Per Unit	2009 / 2010 Variance	Percent Change	2009 Reforecast Dec '09	2009 Per Unit
<u>PARTS AND SUPPLIES</u>								
VEHICLE FUEL	\$0.05	\$1,500	\$4,380	\$0.16	(\$2,880)	-192.00%	\$825	\$0.03
VEHICLE PARTS / TIRES	\$0.04	\$1,238	\$938	\$0.03	\$300	24.24%	\$941	\$0.03
ELECTRICAL	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LIGHTING	\$0.00	\$150	\$600	\$0.02	(\$450)	-300.00%	\$150	\$0.01
PARK TRASH BAGS	\$0.09	\$2,984	\$2,984	\$0.11	\$0	0.01%	\$5,611	\$0.21
MISCELLANEOUS	\$0.11	\$3,422	\$3,422	\$0.13	\$0	0.01%	\$796	\$0.03
TOTAL PARTS AND SUPPLIES	\$0.29	\$9,295	\$12,324	\$0.46	(\$3,029)	-32.69%	\$8,323	\$0.31
<u>UTILITIES / COMMON AREAS</u>								
ELECTRICITY	\$0.33	\$10,437	\$4,409	\$0.16	\$6,028	57.76%	\$11,000	\$0.40
GAS	\$0.11	\$3,440	\$3,323	\$0.12	\$117	3.40%	\$3,039	\$0.11
WATER/SEWER	\$0.05	\$1,491	\$2,160	\$0.08	(\$669)	-44.87%	\$1,435	\$0.05
WATER/TRASH	\$4.72	\$151,193	\$80,125	\$2.95	\$71,068	47.00%	\$143,451	\$5.28
TOTAL UTILITIES	\$5.19	\$166,661	\$90,017	\$3.31	\$76,644	45.96%	\$158,925	\$5.85
<u>TAXES</u>								
REAL ESTATE TAXES	\$0.04	\$1,440	\$2,160	\$0.08	(\$720)	-50.01%	\$1,435	\$0.05
INCOME TAXES	\$0.00	\$0	\$2,161	\$0.08	(\$2,161)	0.00%	\$1,436	\$0.05
TOTAL TAXES	\$0.04	\$1,440	\$4,321	\$0.16	(\$2,881)	-200.09%	\$2,871	\$0.11
<u>INSURANCE</u>								
DIRECTORS & OFFICERS	\$0.15	\$4,951	\$5,501	\$0.20	(\$550)	-11.11%	\$5,501	\$0.20
PROPERTY & GENERAL LIABILITY	\$1.14	\$36,622	\$45,462	\$1.67	(\$8,840)	-24.14%	\$48,787	\$1.80
UMBRELLA	\$0.26	\$8,491	\$8,114	\$0.30	\$377	4.44%	\$13,972	\$0.51
AUTO/MARINE	\$0.08	\$2,701	\$2,334	\$0.09	\$367	13.59%	\$0	\$0.00
WORKERS COMPENSATION	\$0.02	\$750	\$750	\$0.03	\$0	0.00%	\$750	\$0.03
DOG PARK LIABILITY	\$0.00	\$0	\$1,777	\$0.07	(\$1,777)	0.00%	\$0	\$0.00
TOTAL INSURANCE	\$1.67	\$53,615	\$63,938	\$2.35	(\$10,423)	-19.48%	\$69,010	\$2.54
<u>OQUIRRH LAKE BOAT FACILITY</u>								
LAKE STAFFING SALARIES & BENEFITS	\$1.11	\$35,484	\$47,658	\$1.75	(\$12,174)	-34.31%	\$34,925	\$1.29
BUILDING STORAGE - ON SITE	\$0.16	\$5,248	\$5,490	\$0.20	(\$242)	-4.61%	\$5,484	\$0.20
MOVE ON / OFF SITE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
WINTER STORAGE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
PORTA POTTY RENT	\$0.03	\$805	\$1,005	\$0.04	(\$200)	-24.84%	\$815	\$0.03
NEW BOAT PURCHASE	\$0.04	\$1,435	\$0	\$0.00	\$1,435	100.00%	\$0	\$0.00
BOAT SUPPLIES & REPAIRS	\$0.06	\$1,929	\$1,837	\$0.07	\$92	4.77%	\$4,692	\$0.17
TOTAL BOAT FACILITY	\$1.40	\$44,902	\$55,990	\$2.06	(\$11,088)	-24.70%	\$45,916	\$1.69
<u>SWIMMING POOLS</u>								
<u>SPLASH POOL</u>								
<u>ADMINISTRATION</u>								
STAFF SERVICES	\$0.28	\$8,854	\$13,912	\$0.51	(\$5,058)	-57.13%	\$8,813	\$0.32
UNIFORMS	\$0.01	\$250	\$0	\$0.00	\$250	100.00%	\$0	\$0.00
EDUCATION / TRAININGS / SAFETY	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LICENSE & FEES	\$0.02	\$544	\$468	\$0.02	\$76	13.97%	\$266	\$0.01
OFFICE EQUIPMENT	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
OFFICE SUPPLIES	\$0.01	\$175	\$0	\$0.00	\$175	100.00%	\$0	\$0.00
TELEPHONE	\$0.04	\$1,404	\$0	\$0.00	\$1,404	100.00%	\$0	\$0.00
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$43	\$0.00
<u>REPAIRS & MAINTENANCE</u>								
START UP & WINTERIZATION	\$0.03	\$879	\$789	\$0.03	\$90	10.23%	\$634	\$0.02
BATHROOMS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$3,213	\$0.12
POOL & EQUIPMENT	\$0.02	\$690	\$134	\$0.00	\$556	80.58%	\$562	\$0.02
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
<u>PARTS & SUPPLIES</u>								
FIRST AID	\$0.00	\$155	\$0	\$0.00	\$155	100.00%	\$0	\$0.00
POOL AND BATHROOM SUPPLIES	\$0.01	\$385	\$385	\$0.01	\$0	0.08%	\$1,280	\$0.05
CHEMICALS	\$0.04	\$1,313	\$0	\$0.00	\$1,313	100.00%	\$675	\$0.02
EQUIPMENT	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
<u>UTILITIES</u>								
GAS	\$0.08	\$2,500	\$0	\$0.00	\$2,500	100.00%	\$17,792	\$0.65
ELECTRIC	\$0.03	\$1,044	\$2,155	\$0.08	(\$1,111)	-106.43%	\$662	\$0.02
PHONE & DSL	\$0.04	\$1,404	\$1,404	\$0.05	(\$0)	-0.02%	\$1,105	\$0.04
SEWER / WATER	\$0.02	\$772	\$464	\$0.02	\$308	39.93%	\$598	\$0.02
SPLASH POOL TOTALS	\$0.64	\$20,369	\$19,711	\$0.73	\$658	3.23%	\$35,643	\$1.31

DAYBREAK COMMUNITY ASSOCIATION 2009 vs 2010 COMPARISON

	2010 Per Unit	2010 Propose Budget	2009 Budget	2009 Per Unit	2009 / 2010 Variance	Percent Change	2009 Reforecast Dec '09	2009 Actual Per Unit
EASTLAKE POOL								
ADMINISTRATION								
STAFF SERVICES	\$2.10	\$67,292	\$95,154	\$3.50	(\$27,862)	-41.40%	\$68,324	\$2.51
UNIFORMS	\$0.03	\$884	\$926	\$0.03	(\$42)	-4.79%	\$710	\$0.03
EDUCATION / TRAININGS / SAFETY	\$0.24	\$7,658	\$6,522	\$0.24	\$1,136	14.83%	\$4,563	\$0.17
LICENSE & FEES	\$0.05	\$1,562	\$648	\$0.02	\$914	58.51%	\$1,065	\$0.04
OFFICE EQUIPMENT	\$0.01	\$200	\$0	\$0.00	\$200	100.00%	\$21	\$0.00
OFFICE SUPPLIES	\$0.01	\$250	\$175	\$0.01	\$75	30.00%	\$396	\$0.01
TELEPHONE	\$0.04	\$1,148	\$1,148	\$0.04	\$0	0.01%	\$733	\$0.03
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$153	\$0.01
REPAIRS & MAINTENANCE								
START UP & WINTERIZATION	\$0.02	\$641	\$641	\$0.02	(\$0)	-0.03%	\$3,181	\$0.12
POOL & EQUIPMENT	\$0.02	\$494	\$294	\$0.01	\$200	40.45%	\$206	\$0.01
OFFICE EQUIPMENT	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LOCKER ROOMS / BATHROOMS / GROUNDS	\$0.00	\$0	\$6,055	\$0.22	(\$6,055)	0.00%	\$6,964	\$0.26
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$687	\$0.03
PARTS & SUPPLIES								
FIRST AID	\$0.02	\$640	\$375	\$0.01	\$265	41.41%	\$1,915	\$0.07
CLEANING SUPPLIES	\$0.03	\$900	\$315	\$0.01	\$585	65.00%	\$907	\$0.03
CHEMICALS	\$0.25	\$8,073	\$7,300	\$0.27	\$773	9.58%	\$6,082	\$0.22
POOL EQUIPMENT	\$0.04	\$1,425	\$219	\$0.01	\$1,206	84.63%	\$141	\$0.01
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$102	\$0.00
UTILITIES								
ELECTRIC	\$0.22	\$7,115	\$8,767	\$0.32	(\$1,652)	-23.21%	\$3,607	\$0.13
GAS	\$0.33	\$10,596	\$21,092	\$0.78	(\$10,496)	-99.06%	\$8,933	\$0.33
PHONE & DSL	\$0.04	\$1,404	\$0	\$0.00	\$1,404	100.00%	\$0	\$0.00
SEWER / WATER	\$0.03	\$1,047	\$492	\$0.02	\$555	53.01%	\$205	\$0.01
EAST LAKE POOL TOTALS	\$3.47	\$111,329	\$150,123	\$5.53	(\$38,794)	-34.85%	\$108,895	\$4.01
TOTAL POOL EXPENSES	\$4.11	\$131,698	\$169,834	\$6.25	(\$38,136)	-28.96%	\$144,538	\$5.32
OTHER EXPENSE								
KENNECOTT LOAN	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$6,550	\$0.24
ALLOCATION TO COUNCIL	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
CONTINGENCY	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
DEPRECIATION EXPENSE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$5,460	\$0.20
INTEREST EXPENSE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$576	\$0.02
TOTAL OTHER EXPENSE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$12,586	\$0.46
INCOME - COMMUNITY CENTER								
CLASS REVENUE	\$0.00	\$0	\$20,602	\$0.76	(\$20,602)	0.00%	\$22,534	\$0.83
CONTRACTED INSTRUCTORS	\$0.00	\$0	\$11,529	\$0.42	(\$11,529)	0.00%	\$9,020	\$0.33
GUEST FEES	\$0.53	\$15,758	\$5,213	\$0.19	\$10,545	66.92%	\$15,022	\$0.55
CHILDWATCH FEES	\$0.00	\$0	\$18,285	\$0.67	(\$18,285)	0.00%	\$16,602	\$0.61
VENDING	\$0.02	\$684	\$851	\$0.03	(\$167)	-24.42%	\$766	\$0.03
ID SYSTEM INCOME	\$0.26	\$7,692	\$3,100	\$0.11	\$4,592	59.70%	(\$3,491)	(\$0.13)
APPAREL	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$18	\$0.00
DEVELOPER SUBSIDY	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
FACILITY/ROOM RENTAL INCOME	\$1.74	\$51,600	\$41,826	\$1.54	\$9,774	18.94%	\$42,546	\$1.57
TOTAL INCOME - COMMUNITY CENTER	\$2.56	\$75,734	\$101,406	\$3.73	(\$25,672)	-33.90%	\$103,017	\$3.79
EXPENSE - COMMUNITY CENTER								
SALARIES AND BENEFITS								
SALARIES AND BENEFITS	\$8.85	\$283,795	\$379,496	\$13.97	(\$95,701)	-33.72%	\$345,046	\$12.70
TOTAL SALARIES AND BENEFITS - COMMUNITY CENTER	\$8.85	\$283,795	\$379,496	\$13.97	(\$95,701)	-33.72%	\$345,046	\$12.70
GENERAL & ADMINISTRATIVE - COMMUNITY CENTER								
EMPLOYEE INCENTIVE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
UNIFORMS	\$0.06	\$1,949	\$3,148	\$0.12	(\$1,199)	-61.52%	\$1,028	\$0
AUDIT	\$0.00	\$0	\$4,084	\$0.15	(\$4,084)	0.00%	\$1,500	\$0
PROFESSIONAL DEVELOPMENT	\$0.02	\$758	\$0	\$0.00	\$758	100.00%	\$0	\$0
LEGAL	\$0.02	\$600	\$600	\$0.02	\$0	0.00%	\$250	\$0
LICENSE, FEES, PERMITS	\$0.29	\$9,191	\$13,748	\$0.51	(\$4,557)	-49.59%	\$11,344	\$0
MANAGEMENT FEES	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
MEETING EXPENSE	\$0.01	\$405	\$180	\$0.01	\$225	55.56%	\$123	\$0
OFFICE SUPPLIES	\$0.09	\$3,000	\$3,000	\$0.11	\$0	0.00%	\$3,519	\$0
OFFICE & COMPUTER EQUIPMENT	\$0.23	\$7,458	\$4,200	\$0.15	\$3,258	43.68%	\$5,783	\$0
PROFESSIONAL DEVELOPMENT	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
POSTAGE	\$0.01	\$240	\$180	\$0.01	\$60	25.00%	\$162	\$0
TELEPHONE EXPENSE	\$0.12	\$3,791	\$4,365	\$0.16	(\$574)	-15.15%	\$3,843	\$0
GENERAL & ADMINISTRATIVE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	(\$6,450)	(\$0)
NEW OFFICE EQUIPMENT	\$0.03	\$964	\$0	\$0.00	\$964	100.00%	\$1,400	\$0
REMOTE ACCESS ENTRY (ACCESS CARD)	\$0.28	\$9,086	\$1,143	\$0.04	\$7,943	87.42%	\$1,681	\$0
RENT-COMMUNITY CENTER	\$8.59	\$275,400	\$270,000	\$9.94	\$5,400	1.96%	\$270,000	\$10
STORAGE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
CONTRACT SERVICES	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
UTILITIES	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0
COMMUNITY CENTER IMPROVEMENTS	\$0.19	\$6,224	\$0	\$0.00	\$6,224	100.00%	\$0	\$0
TOTAL GENERAL & ADMINISTRATIVE - COMMUNITY CEN	\$9.95	\$319,064	\$304,648	\$11.21	\$14,416	4.52%	\$294,183	\$10.83

DAYBREAK COMMUNITY ASSOCIATION 2009 vs 2010 COMPARISON

	2010 Per Unit	2010 Propose Budget	2009 Budget	2009 Per Unit	2009 / 2010 Variance	Percent Change	2009 Reforecast Dec '09	2009 Actual Per Unit
CONTRACT SERVICES - COMMUNITY CENTER								
JANITORIAL - IN HOUSE	\$1.51	\$48,431	\$43,046	\$1.58	\$5,385	11.12%	\$57,383	\$2.11
LANDSCAPE MAINTENANCE	\$0.22	\$6,952	\$4,500	\$0.17	\$2,452	35.27%	\$2,884	\$0.11
LANDSCAPE EXTRAS	\$0.02	\$680	\$675	\$0.02	\$5	0.66%	\$300	\$0.01
SNOW REMOVAL	\$0.07	\$2,283	\$0	\$0.00	\$2,283	100.00%	\$0	\$0.00
OTHER CONTRACTS	\$0.07	\$2,236	\$2,718	\$0.10	(\$482)	-21.56%	\$1,843	\$0.07
MISCELLANEOUS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$1,580	\$0.06
TOTAL CONTRACT SERVICES - COMMUNITY CENTER	\$1.89	\$60,581	\$50,939	\$1.87	\$9,642	15.92%	\$63,990	\$2.36
REPAIRS AND MAINTENANCE - COMMUNITY CENTER								
ELECTRICAL REPAIRS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
LIGHTING REPAIRS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
IRRIGATION REPAIRS	\$0.01	\$225	\$225	\$0.01	\$0	0.00%	\$100	\$0.00
SIGNAGE	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$0	\$0.00
MISCELLANEOUS REPAIRS	\$0.08	\$2,430	\$800	\$0.03	\$1,630	67.08%	\$1,464	\$0.05
COMMUNITY CENTER IMPROVEMENTS	\$0.00	\$0	\$0	\$0.00	\$0	0.00%	\$687	\$0.03
TOTAL REPAIRS AND MAINT - COMMUNITY CENTER	\$0.08	\$2,655	\$1,025	\$0.04	\$1,630	61.39%	\$2,251	\$0.08
PARTS AND SUPPLIES - COMMUNITY CENTER								
FITNESS EQUIPMENT & SUPPLIES	\$0.09	\$2,998	\$0	\$0.00	\$2,998	100.0%	\$0.00	\$0.00
JANITORIAL SUPPLIES	\$0.15	\$4,956	\$0	\$0.00	\$4,956	100.0%	\$0.00	\$0.00
ELECTRICAL	\$0.00	\$60	\$0	\$0.00	\$60	100.0%	\$0.00	\$0.00
LIGHTING	\$0.00	\$60	\$0	\$0.00	\$60	100.0%	\$0.00	\$0.00
MISCELLANEOUS	\$0.16	\$5,242	\$4,350	\$0.16	\$892	17.0%	\$3,370.00	\$0.12
TOTAL PARTS AND SUPPLIES - COMMUNITY CENTER	\$0.42	\$13,316	\$4,350	\$0.16	\$8,966	67.33%	\$3,370	\$0.12
UTILITIES / PROGRAMS - COMMUNITY CENTER								
FIRST AID	\$0.01	\$389	\$0	\$0.00	\$389	100.0%	\$0	\$0.00
CABLE/INTERNET	\$0.02	\$660	\$0	\$0.00	\$660	100.0%	\$500	\$0.02
ELECTRICITY	\$0.95	\$30,536	\$30,063	\$1.11	\$473	1.6%	\$27,573	\$1.01
GAS	\$0.12	\$3,973	\$3,825	\$0.14	\$148	3.7%	\$4,028	\$0.15
WATER/TRASH	\$0.14	\$4,425	\$2,716	\$0.10	\$1,709	38.6%	\$1,921	\$0.07
TOTAL UTILITIES - COMMUNITY CENTER	\$1.25	\$39,983	\$36,604	\$1.35	\$3,379	8.45%	\$34,022	\$1.25
TOTAL COMMUNITY CENTER EXPENSES	\$22.44	\$719,395	\$777,062	\$28.60	(\$57,667)	-8.02%	\$742,862	\$27.34
TOTAL OPERATING EXPENSES	\$107.88	\$3,459,001	\$3,255,600	\$91.23	\$203,401	5.88%	\$3,077,395	\$85.71
NET OPERATING INCOME	(\$12.76)	(\$409,067)	(\$724,339)	(\$26.66)	\$315,272	-77.07%	(\$425,055)	(\$15.65)