Operating Cost Manual Index		
Subject	F.O.A. Item #	Reserves Item #
Access Control		
Gate/Gate Operator	_	313
General Information	215	_
Accounting Fees	403	_
Ad Valorem Taxes	101	_
Air Conditioning	212	308
Appliances	_	311
Asphalt Paving	_	307
Attorney's Fees	402	_
Audit Fees	403	_
Boilers	202	303
Bookkeeping	403	_
Budget Submittal (pg. 32)	_	_
Built-Up Paper (Rock) Roofs	_	302
Cable Television	205	_
Carpet Care	207	_
Carpeting	_	305
Casualty Insurance	103	_
Chain Link Fencing	_	312
Cleaning	207	_
Community Network	217	_
Composition Shingle Roof	_	302
Composition Tile/Linoleum Flooring	_	305
Concrete Block Fences	-	312
Concrete Paving	-	307
Contingencies	500	_
Custodial	207	_
Custodial Supplies	207A	_
Driveways		
Maintenance	211	_
Repair	-	307
Education	404	_
Electric Lighting Fixtures	_	304

Electricity		
General	201	-
Elevators	210	306
Fences	_	312
Fiberglass Shingles	_	302
Fire Insurance	103	_
Flat Roof	_	302
Floor Covering	207	305
Fountains	_	314
Franchise Taxes	102	_
Furnaces	212	308
Furnishings	_	311
Fire Sprinklers, Fire Alarms and Fire Extinguishers	218	-
Fountains	_	314
Garages		
Cleaning	207	_
Ventilation	_	313
Garbage Disposal	209	_
Gardening	208	_
Gas (General)		
Swimming Pool Heating	202	_
Gates, Motorized	_	313
Guards	215	_
Hardwood Flooring	_	305
Heat Pump	_	308
Heating		
Domestic Water	202	_
Rooms	212	-
Solar	202	_
Swimming Pools	202	
Water	_	303
Heaters		
Gas	_	308
Solar	_	309

High-rise Buildings (pg. 2)		
Income Taxes	105	_
Insurance	103	-
Intercoms	215	_
Janitorial	207	_
Lakes and Waterways	217	313
Landscape		
Maintenance	208	_
Supplies	208A	_
Water	203	_
Laundry Room Cleaning	207	_
Legal Fees	402	_
Liability Insurance	103	_
License Fees	104	_
Lighting	-	304
Linoleum Floors	-	305
Management	401	_
Minor Repairs	217	_
Miscellaneous		
Maintenance	217	_
Management	405	_
Painting	-	301
Parking Areas	211	_
Patrol Service	215	_
Pest Control	217	_
Pool Heating	202	_
Private Streets	211	307
Propane Gas	202	_
Property Tax	101	_
Publications	404	_
Pumps		
Heat	_	308
Sewer Lifts	_	313
Sump	-	313

Racquetball Courts	-	313
Recycling	209	_
Refrigerated Cooling	201	_
Refuse Disposal	209	_
Reserve Study	216	_
Restroom Cleaning	207	_
Revenue Offsets	503	_
Road Maintenance	211	_
Roofing	-	302
Rug Care	207	_
Septic Tanks	204	313
Sewer Lifts	_	313
Snow Removal	217	_
Solar		
Heating	202	309
System	_	313
Storm Drains/Water Retention Basins	204	_
Streets		
Maintenance	211	_
Streets and Driveways	_	307
Sump Pumps	-	313
Swimming Pools/Spas	213	309
Pool and Spa Supplies	213A	_
Tankless Water Heaters	-	303
Taxes		
Franchise	102	_
Income	105	_
Property	101	_
Telephone Entry Systems	215	_
Television (Cable TV)	205	_
Tennis Courts	214	310
Termite Extermination	217	_
Tile Roofs	-	302
Trash Disposal	209	_
Tree Trimming	-	313

## PART V: OPERATING COST MANUAL INDEX

Utilities		
Electricity	201	_
Natural Gas	202	—
Propane Gas	202	-
Water	203	-
Variable Assessments (pg. 3)		
Vinyl Flooring	207	305
Waterproofing (Decks/Terraces)	—	305
Wood		
Siding (Paint)	—	301 and 312
Shingle Roofs	—	302
Shake Roof	_	302
Workers Compensation	103	_

## Addendum "A" Mid-Rise and High-Rise Structures

Check if included	Operating Costs for Mid-Rise and High Structures
	Central heating & air conditioning system (HVAC) - comprised of chillers, compressors and boilers
	Cooling towers
	Gas fired boilers equipped with heat exchangers
	Diesel generators for emergency purposes
	Elevator service
	Elevator cab maintenance
	Fire sprinkler systems with storage tanks and diesel fuel pumps
	Master antenna systems
	Building security systems
	Closed circuit TV systems
	Electric door release
	Intercom systems
	House phones
	Music and paging systems
	Glass caulking
	Window washing/cleaning
	Carpet cleaning
	Power scrubbing the garage
	Compactor maintenance
	Building engineer service
	Local license inspection fee
	Exterior surface repair
	Trash chute maintenance
	Maintenance inspections
	Emergency generator servicing
	Water treatment
	Soft water salt
	Fitness equipment maintenance
	Office equipment repair
	Office equipment leasing fees
	Lighting maintenance and supplies

Personnel & Indirect Expenses for Mid-Rise and High-Rise
Manager and administrative assistants
Engineer and assistants
Head janitor and assistants
Security guards
Valets
Door attendants
PBX operators
Concierge
Front desk personnel
Relief, vacation, bonuses
Workers compensation
Payroll taxes



