RIHousing Portfolio Average Operating Cost Per Unit	All RIH	S M L			All RIH		Subsidized			Unsubsidized		
2023 Actual Expenses - Benchmarking	**Total**	**Large**	**Medium**	**Small**	**Unsubsidized**	**Subsidized**	**Large**	**Medium**	**Small**	**Large**	**Medium**	**Small**
Unit Count	***Up to:***	***349***	***90***	***40***			***349***	***90***	***40***	***349***	***90***	***40***
# Developments	202	71	71	60	54	147	61	49	37	10	22	22
# Of Units	15763	9813	4257	1693	3511	12227	8183	2979	1065	1630	1278	603
Average Number of Units	78	138	60	28	65	83	134	61	29	163	58	27
Average Vacancy Rate	2.5%	2.0%	2.4%	3.3%	2.6%	2.5%	2.1%	2.5%	3.1%	1.6%	2.3%	3.5%
522.1 - Residential Vacancy	-423	-386	-424	-464	-339	-446	-404	-482	-470	-282	-296	-409
Expenses												
Admin	2837	2555	2898	3100	2964	2788	2518	2965	3001	2780	2747	3264
Utilities	1776	1940	1613	1776	1631	1825	1889	1738	1836	2257	1335	1644
Operating & Maintenance	3321	3152	3408	3417	3282	3335	3201	3392	3478	2849	3443	3317
Tax & Insurance	2477	2557	2490	2367	2480	2476	2587	2426	2359	2370	2632	2378
Resident Services/Congregate Care	83	201	34	2	0	114	234	49	3	0	0	0
Operating Expenses	10494	10405	10442	10662	10357	10539	10429	10570	10677	10256	10156	10603
Operating Expenses before Utilities and R/E Tax	7644	7210	7803	7969	7834	7572	7206	7801	7872	7235	7809	8133
Total Wages, Payroll Tax, Health Ins, Employee Benefits Wages are included in Admin & Oper & Maintenance above as reported in AFS	2473	2391	2566	2462	2467	2476	2370	2630	2448	2523	2422	2487
Admin												
525.1 - Rental Concession	-4	-2	-3	-8	-6	-3	-2	-1	5	-2	-3	-13
625.11 - Convention/Meeting	3	5	3	2	3	4	3	4	3	12	1	1
625.21 - Management Consultant	6	8	2	7	0	8	9	4	12	2	0	0
625.91 - Admin General Other	16	0	42	3	54	2	0	2	6	0	133	0
621.1 - Advertising and Marketing	29	14	51	19	50	21	15	37	9	11	82	37
625.1 - Other Renting Expense	15	21	19	4	19	14	15	22	3	61	14	6
631.1 - Office Salary	460	382	420	601	524	440	359	405	619	518	453	598
6311.1 - Office Expense	158	149	167	158	196	145	126	166	146	285	168	184
6311.11 - Office Supply	55	69	57	36	24	66	79	70	40	0	27	31
6311.21 - Office or Model Apartment Rent	24	4	9	66	19	26	4	8	87	4	10	34
632.1 - Management Fee	804	873	767	766	698	843	882	812	819	815	666	676
633.1 - Property Manager Expense	102	114	112	77	129	93	92	130	45	259	69	134
633.11 - Manager or Superintendent Salary	461	446	507	424	402	478	477	559	372	240	392	479
633.21 - Manager or Superintendent Rent Free Unit	4	4	8	0	0	6	5	12	0	0	0	0
634.1 - Legal Expense Project	82	80	75	94	86	81	70	89	91	143	46	100
635.1 - Audit Expense	230	108	207	403	305	202	106	221	335	117	176	521
6351.1 - Bookkeeping Fees and Accounting Service	43	19	52	59	62	35	18	38	62	23	86	55
636.1 - Telephone and Answering Service	41	25	48	52	36	43	28	49	60	11	47	36
637.1 - Bad Debts	106	70	106	150	105	105	69	120	145	75	73	150
639.1 - Other Administrative Expense	201	175	247	178	266	177	161	218	148	265	311	223
Utilities												
642.1 - Fuel Oil/Coal	23	23	3	45	14	26	15	3	73	79	0	0
645.1 - Utility	0	0	0	0	0	0	0	0	0	0	0	0
645.11 - Electricity	617	831	531	466	514	654	815	592	472	928	395	445
645.21 - Gas	344	455	297	267	262	371	459	326	284	430	233	214
645.31 - Water and Sewer	80	46	105	91	111	70	13	122	93	268	65	92
645.32 - Water	374	292	366	481	418	357	273	391	449	407	309	532
645.33 - Sewer	330	290	311	401	286	346	308	303	465	180	328	294
645.91 - Utility Other	10	5	3	25	32	3	6	0	0	0	7	68
Operating and Maintenance												
654.1 - Ground Payroll Supply Contract	1	3	0	0	0	1	3	0	0	0	0	0

655.1 - Repair Payroll Supply Contract	19	9	6	44	1	25	10	9	71	0	0	1
651.1 - Payroll	181	292	137	102	129	200	278	172	109	387	56	94
651.12 - Janitorial and Cleaning Payroll	354	315	450	289	376	349	321	445	269	275	461	336
651.14 - Ground Payroll	16	3	25	22	32	11	3	2	35	0	80	0
651.15 - Repair Payroll	349	186	347	546	399	326	197	312	556	120	424	501
651.18 - Decorating Payroll	20	34	10	16	8	25	39	15	15	0	0	19
651.31 - Operating and Maintenance Rent Free Unit	1	3	0	0	0	2	4	0	0	0	0	0
6515.1 - Supply	44	102	7	20	39	46	96	7	17	144	9	25
6515.12 - Janitorial and Cleaning Supply	81	63	118	59	67	87	66	141	48	38	64	81
6515.13 - Exterminating Supply	2	4	3	0	1	3	4	3	0	0	2	0
6515.14 - Ground Supply	10	6	20	4	22	6	7	7	5	6	50	1
6515.15 - Repair Material	206	194	221	201	225	199	206	213	168	121	238	260
652.1 - Contract	272	457	150	199	208	296	422	171	254	691	99	115
6515.18 - Decorating Supply	33	35	43	18	15	38	39	55	14	3	14	22
652.12 - Janitorial and Cleaning Contract	284	308	264	280	253	297	280	323	291	496	131	276
652.13 - Exterminating Contract	48	44	44	57	40	51	45	50	63	36	29	51
652.14 - Ground Contract	146	81	182	180	169	139	87	164	189	39	222	169
652.15 - Repair Contract	364	200	342	584	382	357	216	335	620	107	358	530
652.16 - Elevator Maintenance Contract	37	45	26	41	15	41	50	32	38	7	12	20
652.18 - Decorating Contract	111	109	149	67	142	97	123	88	66	16	284	53
6525.1 - Garbage and Trash Removal	239	225	268	222	240	238	223	279	211	243	246	233
653.1 - Security	15	6	7	36	32	10	7	10	14	0	0	76
653.11 - Security Payroll or Contract	110	163	118	38	56	129	171	138	50	107	71	21
653.21 - Security Rent Free Unit	0	0	0	0	0	0	0	0	0	0	0	0
654.1 - Seasonal Maintenance Expense	0	0	0	0	0	0	0	0	0	0	0	0
654.11 - Heating/Cooling Repairs and Maintenance	76	84	68	75	56	84	88	72	93	65	60	48
654.21 - Snow Removal	103	58	114	144	106	102	56	117	159	69	109	121
657.1 - Vehicle and Maintenance Equipment Operation and Repair	26	18	20	42	36	22	20	23	25	9	11	72
658.1 - Lease Expense	11	7	23	0	36	2	4	0	0	31	76	0
659.1 - Operating and Maintenance Expense Other	176	125	264	133	248	151	135	210	100	69	384	194
Taxes and Insurance												
671.1 - Tax	37	48	33	29	33	39	55	25	30	0	52	29
671.11 - Real Estate Tax	1074	1255	1026	917	891	1142	1335	1032	969	764	1013	827
6711.1 - Payroll Tax	161	186	183	104	196	149	154	179	99	383	192	116
672.1 - Property & Liability Insurance	890	748	929	1013	975	856	740	885	1009	799	1027	1002
6723.11 - Fidelity Bond Insurance	4	1	2	11	1	5	1	2	17	0	1	1
6723.21 - Workmen's Compensation	43	42	49	36	37	45	39	53	43	56	39	27
679.1 - Other Tax, Licenses, Permits, and Insurance	59	41	55	85	129	34	37	39	24	69	91	191
6723.1 - Health Insurance and Other Employee Benefits	208	240	214	164	217	206	225	211	167	346	219	162
691.1 - Elderly Service Expense	306	499	374	2	396	276	2291	0	0	234	534	3

Source: Audited Financial Statements for Fiscal Year Ended 2023

Each category CPU is the average of the developments reporting expense in that line item

Totaling the columns will not provide a useful average for each category.

Property and Liability Insurance category also includes all other types of insurance (earthquake, flood, etc).