

## MANAGEMENT MEMORANDUM

**TO:** LAKE MANASSAS RESIDENTIAL OWNERS ASSOCIATION BOARD OF DIRECTORS  
**FROM:** COMMUNITY MANAGEMENT CORPORATION  
**SUBJECT:** AUGUST 2015 FINANCIAL REPORT  
**DATE:** 9/23/2015

### ***CASH & INVESTMENTS***

As of August 31, 2015 Lake Manassas Residential Owners Association had \$442,692.03 in operating funds. The Association currently has one money market account with CAB in the amount of \$150,186.69. The Association currently has 8 CD's, totaling \$739,000.00 (see attached report for maturity dates & interest rates) and a Money Market account with Middleburg bank of \$101,660.70. With accrued interest, the Association has a total of cash and investments of \$1,436,703.41.

### ***BALANCE SHEET***

As of August 31, 2015 (54) accounts were delinquent in the amount of \$50,838.95 and (309) accounts were prepaid in the amount of \$94,977.75. Lake Manassas Residential Owners Association has a delinquency rate of 3.7% of the total assessments (\$1,351,768.00). This rate will change monthly as payments are made and others fall delinquent. The industry standard for assessments receivable is 5% so the association continues to have a lower than standard delinquency rate at this time.

	<b># of accounts</b>	<b>total amount</b>	<b>Rate of Delinquency</b>
30-day	31	\$7,056.03	13.88%
31-60 day	0	\$317.50	0.62%
61-90 day	7	\$3,140.85	6.18%
91-120 day	2	\$2,413.76	4.75%
120+ day	14	\$37,910.81	74.57%
<b>TOTAL</b>	<b>54</b>	<b>\$50,838.95</b>	<b>100.00%</b>

The Repair & Replacement Reserves balance as of August 31, 2015 was \$1,154,008.37 and is not fully supported by cash & investments, with a deficit of \$59,266.73.

This was calculated using the following formula:

TOTAL CASH & INVESTMENTS:	\$1,436,703.41
Minus TOTAL LIABILITIES:	(\$242,292.14)
TOTAL CASH:	\$1,194,411.27
Minus SETTLEMENT FUNDS*	(\$99,669.63) *Designated Funds
AVAILABLE FOR RESERVES:	\$1,094,741.64
Minus AMOUNT EARMARKED FOR	
REPAIR & REPLACEMENT RESERVES*	(\$1,154,008.37) *Designated Funds

EQUALS A DEFICIT OF

\$59,266.73

The Basheer settlement funds are Designated funds separate from reserve funds, and since the money was already received, should be considered 100% funded.

There is a negative balance of \$60,900.87 in Prior Year Equity. This is the cumulative year-end surpluses and deficits over the life of the Association. Auditors recommend between 10-20% of Budgeted Annual Assessment Income be in the Prior Year Equity Account at all times.

### ***INCOME & EXPENSE STATEMENT***

As of August 31, 2015 the Association showed a positive gain on the year of \$21,957.82. (The projected full year expense cost for each line item may be found on the 2<sup>nd</sup> to last column on the Income & Expense Projection Report.)

#### Year to Date Expense Variances

##### **Administrative Expenses:**

The Association is showing a POSITIVE VARIANCE of \$7,015.62. Savings were in the areas of office supplies, transponders and LMA costs.

##### **Payroll & Benefits Expenses:**

The Association is showing a POSITIVE VARIANCE of \$417.56. This is mainly from savings in the area of the Security Contract and the services of off duty police patrol.

##### **Utilities:**

The Association is showing a POSITIVE VARIANCE of \$1,819.55. This is primarily due to savings in water service and telephone/internet.

##### **Landscaping:**

The Association is showing a POSITIVE VARIANCE of \$1,967.50. This is due to savings in the Grounds & Maintenance contract.

##### **Contracted Services:**

The Association is showing a POSITIVE VARIANCE of \$333.42. This is mainly due to a small savings in trash & recycling service.

##### **Repair and Maintenance:**

The Association is showing a NEGATIVE VARIANCE of \$318.70. This is due to overages in CA Repair and maintenance for the year.

##### **Pool/Community Center Expenses:**

The association is showing a POSITIVE VARIANCE of \$1,967.92. This is mostly because of savings in lack of need for pool supplies.

##### **Professional Services:**

The Association is showing a POSITIVE VARIANCE of \$308.46. This is due to the savings in the area of legal services and other collection costs.

# Lake Manassas Residential Owners Assoc.

## August 2015 Financial Report

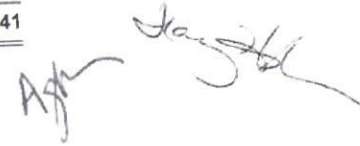
Statement prepared by: Tracy Hankins



## Investment Listing Report Lake Manassas ROA As of Mon Aug 31, 2015

GI Account \ Institution	Bank Account	Investment Type	Current Balance	Rate	Purchase Date	Term	Maturity Date
<b>Cash &amp; Investments</b>							
1013 - PPB Operating 1801 Pacific Premier Bank	****1801 Signers: N. Mazarella S. Philbin	Other	442,692.03	0.000%	06/30/2009		0
1101 - CAB Money Market Mutual of Omaha Bank	****1762 Signers: BOD	Money Market	150,186.69	0.000%	10/28/2014		0
1308 - Middleburg Bank MM Middleburg Bank	****8322 Signers: BOD	Money Market	101,660.70	0.020%	01/31/2011		0
1416 - Middleburg Bank CD Middleburg Bank	**** CDs Signers: BOD	Certificate of Deposit	739,000.00	0.000%	01/31/2011		0
1730 - Accrued Interest Receivable On Site	****Accr	Other	3,163.99	0.000%	06/30/2009		0

Total Cash Investments: 1,436,703.41  
 Total Lake Manassas ROA: 1,436,703.41



## Account Holdings as of August 31, 2015

### CASH AND CASH EQUIVALENTS

Description	Current Balance
Money Market Funds	\$101,660.70
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>\$101,660.70</b>

### CERTIFICATES OF DEPOSIT

Date Acquired	Description/Security ID	Quantity	Price	Market Value	Unit Cost	Cost Basis	Unrealized Gain or Loss	Estimated Annual Income	Accrued Int./ Est. 30-Day Yld.
03/17/15	ALLY BANK MIDVALE UT CD FDIC SEMI CPN 1.100% DUE 09/19/17 DTD 03/19/15 FC 09/19/15 02006LPK3	100,000	\$100.2659	\$100,265.90	\$100.0050	\$100,004.11	\$261.79	\$1,100	\$500.27 1.10%
10/21/13	BMW BANK OF NORTH AMER SALT LAKE CITY UT CD FDIC SEMI CPN 0.800% DUE 10/26/15 DTD 10/25/13 FC 04/25/14 05568P5W3	80,000	100.087	80,069.60	100.0063	80,000.39	69.21	640	226.19 0.80%
04/18/13	DISCOVER BANK GREENWOOD DE CD FDIC SEMI CPN 0.750% DUE 04/25/16 DTD 04/24/13 FC 10/24/13 254671NE6	100,000	100.1922	100,192.20	100.0050	100,001.09	191.11	750	267.13 0.75%

CERTIFICATES OF DEPOSIT continue on page 4



Account Holdings as of August 31, 2015

CERTIFICATES OF DEPOSIT (continued)

Date Acquired	Description/Security ID	Quantity	Price	Market Value	Unit Cost	Cost Basis	Unrealized Gain or Loss	Estimated Annual Income	Accrued Int./ Est. 30-Day Yld.
10/08/14	GE CAP BANK INC SALT LAKE CITY UT CD FDIC SEMI CPN 1.150% DUE 04/10/17 DTD 10/10/14 FC 04/10/15 36161T4E2	80,000	100.613	80,490.40	100.0063	80,003.23	487.17	920	352.96 1.14%
12/24/13	GE CAP RETAIL BANK DRAPER UT CD FDIC SEMI CPN 1.000% DUE 01/03/17 DTD 12/31/13 FC 06/30/14 36157QUD7	80,000	100.361	80,288.80	100.0053	80,002.25	286.55	800	138.08 1.00%
03/17/15	GOLDMAN SACHS BANK USA NEW YORK NY CD FDIC SEMI CPN 1.350% DUE 03/19/18 DTD 03/18/15 FC 09/18/15 38148JNP2	100,000	100.3586	100,358.60	100.0050	100,004.26	354.34	1,350	617.67 1.35%
04/10/15	GOLDMAN SACHS BANK USA NEW YORK NY CD FDIC SEMI CPN 1.500% DUE 04/15/19 DTD 04/15/15 FC 10/15/15 38148JQP9	109,000	99.4441	108,394.06	100.0046	109,004.54	-610.48	1,635	622.64 1.51%

CERTIFICATES OF DEPOSIT continue on page 5

Account Holdings as of August 31, 2015

CERTIFICATES OF DEPOSIT (continued)

Date Acquired	Description/Security ID	Quantity	Price	Market Value	Unit Cost	Cost Basis	Unrealized Gain or Loss	Estimated Annual Income	Accrued Int./ Est. 30-Day Yld.
09/04/14	STATE BANK OF INDIA NEW YORK NY CD FDIC SEMI CPN 1.000% DUE 09/12/16 DTD 09/11/14 FC 03/11/15 856284Z72	90,000	100.3077	90,276.93	100.0056	90,002.59	274.34	900	429.05 1.00%
TOTAL CERTIFICATES OF DEPOSIT				\$740,336.49		\$739,022.46	\$1,314.03	\$8,095	\$9,163.99

Value of Your LPL Financial Account	Market Value	Cost Basis/ Purchase Cost <sup>1</sup>	Unrealized Gain or Loss	Estimated Annual Income
	\$841,997.19	\$840,683.16	\$1,314.03	\$8,095
		\$101,660.70		

<sup>1</sup> Purchase Cost equals Cost Basis less any reinvested dividends, interest, Fixed Income and Alternative Investments



Questions? Contact Patrick Heijmen  
(540)687-4845

ACCOUNTS

Account Holdings / Investment Account 7662-3802



## Income Statement Summary Lake Manassas ROA

August 01, 2015 thru August 31, 2015

	Current Period			Year to Date (2 months)			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Total Assessment Income</b>	<b>108,868.00</b>	<b>123,077.00</b>	<b>(14,209.00)</b>	<b>219,987.49</b>	<b>231,821.00</b>	<b>(11,833.51)</b>	<b>1,351,768.00</b>
<b>Total Other Income</b>	<b>1,105.44</b>	<b>1,771.00</b>	<b>(665.56)</b>	<b>2,555.59</b>	<b>3,544.50</b>	<b>(988.91)</b>	<b>21,000.00</b>
<b>Total Income</b>	<b>109,973.44</b>	<b>124,848.00</b>	<b>(14,874.56)</b>	<b>222,543.08</b>	<b>235,365.50</b>	<b>(12,822.42)</b>	<b>1,372,768.00</b>
<b>Total Administrative</b>	<b>15,618.52</b>	<b>19,522.50</b>	<b>(3,903.98)</b>	<b>32,029.88</b>	<b>39,045.50</b>	<b>(7,015.62)</b>	<b>261,973.00</b>
<b>Total Payroll &amp; Benefits</b>	<b>21,413.26</b>	<b>21,565.50</b>	<b>(152.24)</b>	<b>42,714.44</b>	<b>43,132.00</b>	<b>(417.56)</b>	<b>258,793.00</b>
<b>Total Insurance</b>	<b>1,054.62</b>	<b>1,208.00</b>	<b>(153.38)</b>	<b>1,969.09</b>	<b>2,416.50</b>	<b>(447.41)</b>	<b>14,500.00</b>
<b>Total Utilities</b>	<b>2,273.65</b>	<b>3,275.00</b>	<b>(1,001.35)</b>	<b>4,730.45</b>	<b>6,550.00</b>	<b>(1,819.55)</b>	<b>39,300.00</b>
<b>Total Landscaping</b>	<b>5,610.50</b>	<b>7,333.00</b>	<b>(1,722.50)</b>	<b>13,599.00</b>	<b>15,566.50</b>	<b>(1,967.50)</b>	<b>106,200.00</b>
<b>Total Contracted Services</b>	<b>6,604.04</b>	<b>6,733.00</b>	<b>(128.96)</b>	<b>13,133.08</b>	<b>13,466.50</b>	<b>(333.42)</b>	<b>163,136.00</b>
<b>Total Repair &amp; Maintenance</b>	<b>2,229.06</b>	<b>2,667.00</b>	<b>(437.94)</b>	<b>5,652.20</b>	<b>5,333.50</b>	<b>318.70</b>	<b>32,000.00</b>
<b>Total Pool/Community Center Expenses</b>	<b>8,105.43</b>	<b>9,490.50</b>	<b>(1,385.07)</b>	<b>17,013.08</b>	<b>18,981.00</b>	<b>(1,967.92)</b>	<b>66,100.00</b>
<b>Total Professional Services</b>	<b>9,235.04</b>	<b>8,681.00</b>	<b>554.04</b>	<b>17,054.04</b>	<b>17,362.50</b>	<b>(308.46)</b>	<b>111,476.00</b>
<b>Total Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,150.00</b>
<b>Total Other Expenses</b>	<b>(1,024.69)</b>	<b>0.00</b>	<b>(1,024.69)</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>2,000.00</b>
<b>Total Reserve Contributions</b>	<b>26,345.00</b>	<b>26,345.00</b>	<b>0.00</b>	<b>52,690.00</b>	<b>52,690.00</b>	<b>0.00</b>	<b>316,140.00</b>
<b>Total Expense</b>	<b>97,464.43</b>	<b>106,820.50</b>	<b>(9,356.07)</b>	<b>200,585.26</b>	<b>216,544.00</b>	<b>(15,958.74)</b>	<b>1,372,768.00</b>
<b>Net Income / (Loss)</b>	<b>12,509.01</b>	<b>18,027.50</b>	<b>(5,518.49)</b>	<b>21,957.82</b>	<b>18,821.50</b>	<b>3,136.32</b>	<b>0.00</b>

## Balance Sheet Report Lake Manassas ROA

As of August 31, 2015

	<u>Balance Aug 31, 2015</u>	<u>Balance Jul 31, 2015</u>	<u>Change</u>
<b><u>Liabilities</u></b>			
<b>Current Liabilities</b>			
2550 - Prepaid Assessments	94,977.75	119,525.34	(24,547.59)
<b>Total Current Liabilities</b>	<b>242,292.14</b>	<b>260,362.57</b>	<b>(18,070.43)</b>
<b>Total Liabilities</b>	<b>242,292.14</b>	<b>260,362.57</b>	<b>(18,070.43)</b>
<b><u>Owners' Equity</u></b>			
<b>Unappropriated Owners' Equity</b>			
3000 - Owners Equity - Prior Years	(60,900.87)	(60,900.87)	0.00
3274 - Initial Working Capital	630.80	630.80	0.00
<b>Total Unappropriated Owners' Equity</b>	<b>(60,270.07)</b>	<b>(60,270.07)</b>	<b>0.00</b>
<b>Reserves</b>			
3102 - Repair & Replacement Reserve - Prior Yrs	1,065,057.96	1,065,057.96	0.00
3188 - Interest Reserves - Prior Yrs	51,890.76	51,890.76	0.00
3276 - Reserve Contributions	52,690.00	26,345.00	26,345.00
3280 - Reserve Expenditures	(15,630.35)	(3,581.09)	(12,049.26)
<b>Total Reserves</b>	<b>1,154,008.37</b>	<b>1,139,712.63</b>	<b>14,295.74</b>
<b>Settlement Funds</b>			
3124 - Basheer Unallocated Settlement Fund	114,000.00	114,000.00	0.00
3250 - Basheer Settlement Fund	13,943.58	13,943.58	0.00
3254 - Settlement Fund - AM Gate	(26,230.47)	(26,343.89)	113.42

**Balance Sheet Report  
Lake Manassas ROA**

As of August 31, 2015

	<u>Balance Aug 31, 2015</u>	<u>Balance Jul 31, 2015</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Settlement Funds</b>			
3256 - Settlement Fund - Pool Cameras	(2,043.48)	(2,043.48)	0.00
<b>Total Settlement Funds</b>	<u>99,669.63</u>	<u>99,556.21</u>	<u>113.42</u>
<b>Total Owners' Equity</b>	<u>1,193,407.93</u>	<u>1,178,998.77</u>	<u>14,409.16</u>
<b>Net Income / (Loss)</b>	<u>21,957.82</u>	<u>9,448.81</u>	<u>12,509.01</u>
<b>Total Liabilities and Equity</b>	<u><u>1,457,657.89</u></u>	<u><u>1,448,810.15</u></u>	<u><u>8,847.74</u></u>

## Balance Sheet Report Lake Manassas ROA

As of August 31, 2015

	<u>Balance Aug 31, 2015</u>	<u>Balance Jul 31, 2015</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Cash &amp; Investments</b>			
1013 - PPB Operating 1801	442,692.03	414,455.33	28,236.70
1101 - CAB Money Market	150,186.69	150,161.18	25.51
1308 - Middleburg Bank MM	101,660.70	101,659.84	0.86
1416 - Middleburg Bank CD	739,000.00	739,000.00	0.00
1730 - Accrued Interest Receivable	3,163.99	2,476.48	687.51
<b>Total Cash &amp; Investments</b>	<b><u>1,436,703.41</u></b>	<b><u>1,407,752.83</u></b>	<b><u>28,950.58</u></b>
<b>Current Assets</b>			
1500 - Residential Assessments Receivable	50,838.95	63,794.51	(12,955.56)
1510 - Pipestem Receivable	(1,746.40)	(1,544.40)	(202.00)
1530 - Allowance for Doubtful Accounts	(36,655.29)	(36,655.29)	0.00
1600 - Prepaid Insurance	5,798.96	6,375.75	(576.79)
1640 - Other Prepaid Expenses	108.10	5,886.35	(5,778.25)
1745 - Taxes Receivable	2,800.00	2,800.00	0.00
1799 - Clearing Account	(189.84)	400.40	(590.24)
<b>Total Current Assets</b>	<b><u>20,954.48</u></b>	<b><u>41,057.32</u></b>	<b><u>(20,102.84)</u></b>
<b>Total Assets</b>	<b><u><u>1,457,657.89</u></u></b>	<b><u><u>1,448,810.15</u></u></b>	<b><u><u>8,847.74</u></u></b>
<b><u>Liabilities</u></b>			
<b>Current Liabilities</b>			
2000 - Accounts Payable	455.80	823.97	(368.17)
2015 - A/P Unclaimed Funds	186.84	186.84	0.00
2025 - Transfer Fee Payable	882.51	54.66	827.85
2050 - Resident Refunds	95.27	367.88	(272.61)
2300 - Accrued Expenses	38,257.77	32,717.68	5,540.09
2400 - Accrued Payroll Payable	4,023.00	3,273.00	750.00
2500 - Construction Deposits	103,413.20	103,413.20	0.00

# Income Statement Report

## Lake Manassas ROA

August 01, 2015 thru August 31, 2015

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Income</b>								
<b>Assessment Income</b>								
4001 - Residential Assessments	104,256.00	105,984.00	(1,728.00)	208,983.49	211,968.00	(2,984.51)	1,271,808.00	1,062,824.51
4014 - Townhome Assessments	1,892.00	1,720.00	172.00	3,972.00	3,440.00	532.00	20,640.00	16,668.00
4016 - Capital Contribution	0.00	0.00	0.00	0.00	0.00	0.00	3,840.00	3,840.00
4080 - Pipe Stem Assessment	992.00	1,040.00	(48.00)	1,896.00	2,080.00	(184.00)	12,480.00	10,584.00
4120 - Initial Contribution	0.00	0.00	0.00	1,680.00	0.00	1,680.00	0.00	(1,680.00)
4125 - Developer Assessments	1,728.00	14,333.00	(12,605.00)	3,456.00	14,333.00	(10,877.00)	43,000.00	39,544.00
<b>Total Assessment Income</b>	<b>108,868.00</b>	<b>123,077.00</b>	<b>(14,209.00)</b>	<b>219,987.49</b>	<b>231,821.00</b>	<b>(11,833.51)</b>	<b>1,351,768.00</b>	<b>1,131,780.51</b>
<b>Other Income</b>								
4205 - Application Fees	0.00	272.00	(272.00)	370.00	545.00	(175.00)	3,000.00	2,630.00
4220 - Gate & Access Fees	0.00	416.00	(416.00)	0.00	833.00	(833.00)	5,000.00	5,000.00
4710 - Late Fees & Interest	264.08	250.00	14.08	625.38	500.00	125.38	3,000.00	2,374.62
4720 - Legal Reimbursements	127.48	333.00	(205.52)	1,032.44	666.50	365.94	4,000.00	2,967.56
4805 - Violation Charges	0.00	167.00	(167.00)	(900.00)	333.50	(1,233.50)	2,000.00	2,900.00
4910 - Interest Earned - Reserve Accounts	713.88	333.00	380.88	1,427.77	666.50	761.27	4,000.00	2,572.23
<b>Total Other Income</b>	<b>1,105.44</b>	<b>1,771.00</b>	<b>(665.56)</b>	<b>2,555.59</b>	<b>3,544.50</b>	<b>(988.91)</b>	<b>21,000.00</b>	<b>18,444.41</b>
<b>Total Income</b>	<b>109,973.44</b>	<b>124,848.00</b>	<b>(14,874.56)</b>	<b>222,543.08</b>	<b>235,365.50</b>	<b>(12,822.42)</b>	<b>1,372,768.00</b>	<b>1,150,224.92</b>
<b>Expense</b>								
<b>Administrative</b>								
5010 - Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00	17,000.00
5015 - Bank Charges	(0.05)	17.00	(17.05)	(20.05)	33.50	(53.55)	200.00	220.05
5020 - Board Expenses/Minutes	(150.00)	0.00	(150.00)	(150.00)	0.00	(150.00)	4,000.00	4,150.00
5030 - Coupon Costs	121.00	275.00	(154.00)	402.00	550.00	(148.00)	3,300.00	2,898.00
5035 - Architectural	0.00	167.00	(167.00)	303.75	333.50	(29.75)	2,000.00	1,696.25
5040 - Computer Other-C3	250.00	354.50	(104.50)	500.00	708.50	(208.50)	4,250.00	3,750.00
5065 - Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
5090 - Office Supplies	27.30	700.00	(672.70)	(117.31)	1,400.00	(1,517.31)	8,400.00	8,517.31
5095 - Transponders	0.00	0.00	0.00	(550.00)	0.00	(550.00)	4,600.00	5,150.00
5100 - Storage Rental	196.00	193.00	3.00	392.00	386.50	5.50	2,320.00	1,928.00

**Income Statement Report**  
**Lake Manassas ROA**  
August 01, 2015 thru August 31, 2015

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Administrative</b>								
5115 - Web Site Maintenance	40.00	40.00	0.00	80.00	80.00	0.00	480.00	400.00
5195 - Miscellaneous Expenses	0.00	0.00	0.00	271.50	0.00	271.50	0.00	(271.50)
5210 - Printing & Copying	297.00	333.00	(36.00)	658.36	666.50	(8.14)	4,000.00	3,341.64
5215 - Postage	289.52	333.00	(43.48)	1,011.39	666.50	344.89	4,000.00	2,988.61
5225 - Newsletter Services	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00
6300 - Permits & Licenses	0.00	108.00	(108.00)	0.00	216.50	(216.50)	1,300.00	1,300.00
6325 - New Construction Committee	600.00	250.00	350.00	1,350.00	500.00	850.00	3,000.00	1,650.00
8150 - LMA Expenses	13,947.75	16,752.00	(2,804.25)	27,898.24	33,504.00	(5,605.76)	201,023.00	173,124.76
<b>Total Administrative</b>	<b>15,618.52</b>	<b>19,522.50</b>	<b>(3,903.98)</b>	<b>32,029.88</b>	<b>39,045.50</b>	<b>(7,015.62)</b>	<b>261,973.00</b>	<b>229,943.12</b>
<b>Payroll &amp; Benefits</b>								
5300 - Management Payroll Reimbursement	8,195.98	6,982.50	1,213.48	15,369.44	13,965.50	1,403.94	83,793.00	68,423.56
5312 - Security Contract- Western Gatehouse	12,737.28	13,333.00	(595.72)	25,680.00	26,666.50	(986.50)	160,000.00	134,320.00
5316 - Off Duty Police Patrol	480.00	1,250.00	(770.00)	1,600.00	2,500.00	(900.00)	15,000.00	13,400.00
5322 - Casual Labor	0.00	0.00	0.00	65.00	0.00	65.00	0.00	(65.00)
<b>Total Payroll &amp; Benefits</b>	<b>21,413.26</b>	<b>21,565.50</b>	<b>(152.24)</b>	<b>42,714.44</b>	<b>43,132.00</b>	<b>(417.56)</b>	<b>258,793.00</b>	<b>216,078.56</b>
<b>Insurance</b>								
5445 - General Liability Insurance Premiums	1,054.62	1,208.00	(153.38)	1,969.09	2,416.50	(447.41)	14,500.00	12,530.91
<b>Total Insurance</b>	<b>1,054.62</b>	<b>1,208.00</b>	<b>(153.38)</b>	<b>1,969.09</b>	<b>2,416.50</b>	<b>(447.41)</b>	<b>14,500.00</b>	<b>12,530.91</b>
<b>Utilities</b>								
6000 - Electric Service	865.41	1,000.00	(134.59)	1,701.43	2,000.00	(298.57)	12,000.00	10,298.57
6025 - Water Service	580.92	1,250.00	(669.08)	1,304.95	2,500.00	(1,195.05)	15,000.00	13,695.05
6040 - Telephone/Internet	827.32	1,025.00	(197.68)	1,724.07	2,050.00	(325.93)	12,300.00	10,575.93
<b>Total Utilities</b>	<b>2,273.65</b>	<b>3,275.00</b>	<b>(1,001.35)</b>	<b>4,730.45</b>	<b>6,550.00</b>	<b>(1,819.55)</b>	<b>39,300.00</b>	<b>34,569.55</b>
<b>Landscaping</b>								
6100 - Grounds & Landscaping - Contract	5,610.50	7,333.00	(1,722.50)	11,221.00	14,666.50	(3,445.50)	88,000.00	76,779.00
6150 - Seasonal Color/Plantings	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00

## Income Statement Report Lake Manassas ROA

August 01, 2015 thru August 31, 2015

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Landscaping</b>								
6299 - Irrigation System Contract	0.00	0.00	0.00	2,378.00	900.00	1,478.00	7,200.00	4,822.00
<b>Total Landscaping</b>	<b>5,610.50</b>	<b>7,333.00</b>	<b>(1,722.50)</b>	<b>13,599.00</b>	<b>15,566.50</b>	<b>(1,967.50)</b>	<b>106,200.00</b>	<b>92,601.00</b>
<b>Contracted Services</b>								
6035 - Trash and Recycling Service	6,544.34	6,608.00	(63.66)	13,013.68	13,216.50	(202.82)	79,300.00	66,286.32
6434 - Pest Control	59.70	125.00	(65.30)	119.40	250.00	(130.60)	1,500.00	1,380.60
6442 - Snow Removal Services	0.00	0.00	0.00	0.00	0.00	0.00	82,336.00	82,336.00
<b>Total Contracted Services</b>	<b>6,604.04</b>	<b>6,733.00</b>	<b>(128.96)</b>	<b>13,133.08</b>	<b>13,466.50</b>	<b>(333.42)</b>	<b>163,136.00</b>	<b>150,002.92</b>
<b>Repair &amp; Maintenance</b>								
6530 - Common Areas Repair & Maintenance	2,229.06	2,500.00	(270.94)	5,652.20	5,000.00	652.20	30,000.00	24,347.80
9814 - Special Projects	0.00	167.00	(167.00)	0.00	333.50	(333.50)	2,000.00	2,000.00
<b>Total Repair &amp; Maintenance</b>	<b>2,229.06</b>	<b>2,667.00</b>	<b>(437.94)</b>	<b>5,652.20</b>	<b>5,333.50</b>	<b>318.70</b>	<b>32,000.00</b>	<b>26,347.80</b>
<b>Pool/Community Center Expenses</b>								
6438 - Pool Management	6,000.00	7,157.50	(1,157.50)	14,850.00	14,314.50	535.50	50,100.00	35,250.00
6710 - Pool Supplies	0.00	1,500.00	(1,500.00)	0.00	3,000.00	(3,000.00)	6,000.00	6,000.00
9918 - Pool/Tennis Center Electricity	2,105.43	833.00	1,272.43	2,163.08	1,666.50	496.58	10,000.00	7,836.92
<b>Total Pool/Community Center Expenses</b>	<b>8,105.43</b>	<b>9,490.50</b>	<b>(1,385.07)</b>	<b>17,013.08</b>	<b>18,981.00</b>	<b>(1,967.92)</b>	<b>66,100.00</b>	<b>49,086.92</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	0.00	0.00	0.00	0.00	0.00	0.00	6,300.00	6,300.00
7010 - Engineering Services	0.00	0.00	0.00	2,356.00	0.00	2,356.00	1,000.00	(1,356.00)
7015 - Management Reimbursements	65.00	83.00	(18.00)	80.00	166.50	(86.50)	1,000.00	920.00
7020 - Legal Services	809.28	0.00	809.28	0.00	0.00	0.00	0.00	0.00
7025 - Legal Services - Collections	428.76	1,167.00	(738.24)	1,238.04	2,333.50	(1,095.46)	14,000.00	12,761.96
7030 - Legal Services - General Counsel	2,144.00	1,500.00	644.00	2,144.00	3,000.00	(856.00)	18,000.00	15,856.00
7035 - Other Collection Cost	440.00	583.00	(143.00)	540.00	1,166.50	(626.50)	7,000.00	6,460.00
7040 - Management Fees	5,348.00	5,348.00	0.00	10,696.00	10,696.00	0.00	64,176.00	53,480.00
<b>Total Professional Services</b>	<b>9,235.04</b>	<b>8,681.00</b>	<b>554.04</b>	<b>17,054.04</b>	<b>17,362.50</b>	<b>(308.46)</b>	<b>111,476.00</b>	<b>94,421.96</b>

## Income Statement Report Lake Manassas ROA

August 01, 2015 thru August 31, 2015

	Current Period			Year to Date (2 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b>Expense</b>								
<b>Taxes</b>								
9000 - Federal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	600.00	600.00
9005 - State Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00
9015 - Property/Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
<b>Total Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,150.00</b>	<b>1,150.00</b>
<b>Other Expenses</b>								
9818 - Building Expenses	(1,024.69)	0.00	(1,024.69)	0.00	0.00	0.00	0.00	0.00
9908 - Misc Expenses	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	2,000.00	2,000.00
<b>Total Other Expenses</b>	<b>(1,024.69)</b>	<b>0.00</b>	<b>(1,024.69)</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Reserve Contributions</b>								
9800 - Repair & Replacement Expenses	26,345.00	26,345.00	0.00	52,690.00	52,690.00	0.00	316,140.00	263,450.00
<b>Total Reserve Contributions</b>	<b>26,345.00</b>	<b>26,345.00</b>	<b>0.00</b>	<b>52,690.00</b>	<b>52,690.00</b>	<b>0.00</b>	<b>316,140.00</b>	<b>263,450.00</b>
<b>Total Expense</b>	<b>97,464.43</b>	<b>106,820.50</b>	<b>(9,356.07)</b>	<b>200,585.26</b>	<b>216,544.00</b>	<b>(15,958.74)</b>	<b>1,372,768.00</b>	<b>1,172,182.74</b>
<b>Net Income / (Loss)</b>	<b>12,509.01</b>	<b>18,027.50</b>	<b>(5,518.49)</b>	<b>21,957.82</b>	<b>18,821.50</b>	<b>3,136.32</b>	<b>0.00</b>	<b>(21,957.82)</b>

# Income and Expense Projection Report

## Lake Manassas ROA

As of August 31, 2015

Account Description	Jul Actual	Aug Actual	Sep Budget	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
<b>Assessment Income</b>														
4001 - Residential Assessments	104,727	104,256	105,984	105,984	105,984	105,984	105,984	105,984	105,984	105,984	105,984	105,984	1,268,823	1,271,808
4014 - Townhome Assessments	2,080	1,892	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	21,172	20,640
4016 - Capital Contribution	0	0	384	384	384	384	384	384	384	384	384	384	3,840	3,840
4080 - Pipe Stem Assessment	904	992	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	12,296	12,480
4120 - Initial Contribution	1,680	0	0	0	0	0	0	0	0	0	0	0	1,680	0
4125 - Developer Assessments	1,728	1,728	0	14,334	0	14,333	0	0	0	0	0	0	1,680	0
<b>Total Assessment Income</b>	<b>111,119</b>	<b>108,868</b>	<b>109,128</b>	<b>123,462</b>	<b>109,128</b>	<b>123,461</b>	<b>109,128</b>	<b>109,128</b>	<b>109,128</b>	<b>109,128</b>	<b>109,128</b>	<b>109,128</b>	<b>1,339,934</b>	<b>1,351,768</b>
<b>Other Income</b>														
4205 - Application Fees	370	0	273	273	273	0	272	273	273	273	272	273	2,825	3,000
4220 - Gate & Access Fees	0	0	417	417	416	417	417	416	417	417	416	417	4,167	5,000
4710 - Late Fees & Interest	361	264	250	250	250	250	250	250	250	250	250	250	3,125	3,000
4720 - Legal Reimbursements	905	127	334	334	333	334	334	333	334	334	333	334	4,366	4,000
4805 - Violation Charges	(900)	0	167	167	167	167	167	167	167	167	167	167	767	2,000
4910 - Interest Earned - Reserve Accounts	714	714	334	334	333	334	334	333	334	334	333	334	4,761	4,000
<b>Total Other Income</b>	<b>1,450</b>	<b>1,105</b>	<b>1,774</b>	<b>1,774</b>	<b>1,772</b>	<b>1,501</b>	<b>1,773</b>	<b>1,772</b>	<b>1,774</b>	<b>1,774</b>	<b>1,771</b>	<b>1,774</b>	<b>20,011</b>	<b>21,000</b>
<b>Total Income</b>	<b>112,570</b>	<b>109,973</b>	<b>110,902</b>	<b>125,236</b>	<b>110,900</b>	<b>124,962</b>	<b>110,901</b>	<b>110,900</b>	<b>110,902</b>	<b>110,902</b>	<b>110,899</b>	<b>110,902</b>	<b>1,359,946</b>	<b>1,372,768</b>
<b>Administrative</b>														
5010 - Bad Debt	0	0	0	17,000	0	0	0	0	0	0	0	0	17,000	17,000
5015 - Bank Charges	(20)	(0)	17	17	17	17	17	17	17	17	17	17	146	200
5020 - Board Expenses/Minutes	0	(150)	1,000	0	0	1,000	0	0	1,000	0	0	1,000	3,850	4,000
5030 - Coupon Costs	281	121	275	275	275	275	275	275	275	275	275	275	3,152	3,300
5035 - Architectural	304	0	167	167	167	167	167	167	167	167	167	167	1,970	2,000
5040 - Computer Other-C3	250	250	354	354	355	354	354	355	354	354	355	354	4,042	4,250
5065 - Committee Expenses	0	0	0	0	0	0	250	0	0	0	250	0	500	500
5090 - Office Supplies	(145)	27	700	700	700	700	700	700	700	700	700	700	6,883	8,400
5095 - Transponders	(550)	0	0	0	0	0	2,300	0	0	0	2,300	0	4,050	4,600
5100 - Storage Rental	196	196	194	194	193	194	194	193	194	194	193	194	2,326	2,320
5115 - Web Site Maintenance	40	40	40	40	40	40	40	40	40	40	40	40	480	480

**Income and Expense Projection Report**  
**Lake Manassas ROA**  
As of August 31, 2015

Account Description	Jul Actual	Aug Actual	Sep Budget	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
<b>Administrative</b>														
5195 - Miscellaneous Expenses	272	0	0	0	0	0	0	0	0	0	0	0	272	0
5210 - Printing & Copying	361	297	334	334	333	334	334	333	334	334	333	334	3,992	4,000
5215 - Postage	722	290	334	334	333	334	334	333	334	334	333	334	4,345	4,000
5225 - Newsletter Services	0	0	400	0	0	400	0	0	400	0	0	400	1,600	1,600
6300 - Permits & Licenses	0	0	109	109	108	109	109	108	109	109	108	109	1,084	1,300
6325 - New Construction Committee	750	600	250	250	250	250	250	250	250	250	250	250	3,850	3,000
8150 - LMA Expenses	13,950	13,948	16,752	16,752	16,752	16,752	16,752	16,752	16,752	16,752	16,752	16,752	195,417	201,023
<b>Total Administrative</b>	<b>16,411</b>	<b>15,619</b>	<b>20,923</b>	<b>36,523</b>	<b>19,523</b>	<b>20,923</b>	<b>22,073</b>	<b>19,523</b>	<b>20,923</b>	<b>19,523</b>	<b>22,073</b>	<b>20,923</b>	<b>254,957</b>	<b>261,973</b>
<b>Payroll &amp; Benefits</b>														
5300 - Management Payroll Reimburseme	7,173	8,196	6,983	6,983	6,983	6,983	6,983	6,983	6,983	6,983	6,983	6,983	85,197	83,793
5312 - Security Contract- Western Gatehot	12,943	12,737	13,334	13,334	13,333	13,334	13,334	13,333	13,334	13,334	13,333	13,334	159,014	160,000
5316 - Off Duty Police Patrol	1,120	480	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,100	15,000
5322 - Casual Labor	65	0	0	0	0	0	0	0	0	0	0	0	65	0
<b>Total Payroll &amp; Benefits</b>	<b>21,301</b>	<b>21,413</b>	<b>21,567</b>	<b>21,566</b>	<b>21,566</b>	<b>21,566</b>	<b>21,567</b>	<b>21,566</b>	<b>21,567</b>	<b>21,566</b>	<b>21,566</b>	<b>21,566</b>	<b>258,375</b>	<b>258,793</b>
<b>Insurance</b>														
5445 - General Liability Insurance Premiur	914	1,055	1,209	1,209	1,208	1,209	1,209	1,208	1,209	1,209	1,208	1,209	14,053	14,500
<b>Total Insurance</b>	<b>914</b>	<b>1,055</b>	<b>1,209</b>	<b>1,209</b>	<b>1,208</b>	<b>1,209</b>	<b>1,209</b>	<b>1,208</b>	<b>1,209</b>	<b>1,209</b>	<b>1,208</b>	<b>1,209</b>	<b>14,053</b>	<b>14,500</b>
<b>Utilities</b>														
6000 - Electric Service	836	865	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,701	12,000
6025 - Water Service	724	581	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	13,805	15,000
6040 - Telephone/Internet	897	827	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	11,974	12,300
<b>Total Utilities</b>	<b>2,457</b>	<b>2,274</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>3,275</b>	<b>37,480</b>	<b>39,300</b>
<b>Landscaping</b>														
6100 - Grounds & Landscaping - Contract	5,611	5,611	7,334	7,334	7,333	7,334	7,334	7,333	7,334	7,334	7,333	7,334	84,555	88,000
6150 - Seasonal Color/Plantings	0	0	0	0	5,500	0	0	0	0	0	5,500	0	11,000	11,000
6299 - Irrigation System Contract	2,378	0	900	900	900	0	0	0	900	900	900	900	8,678	7,200
<b>Total Landscaping</b>	<b>7,989</b>	<b>5,611</b>	<b>8,234</b>	<b>8,234</b>	<b>13,733</b>	<b>7,334</b>	<b>7,334</b>	<b>7,333</b>	<b>8,234</b>	<b>8,234</b>	<b>13,733</b>	<b>8,234</b>	<b>104,233</b>	<b>106,200</b>

**Income and Expense Projection Report**  
**Lake Manassas ROA**  
As of August 31, 2015

Account Description	Jul Actual	Aug Actual	Sep Budget	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
<b>Contracted Services</b>														
6035 - Trash and Recycling Service	6,469	6,544	6,609	6,609	6,608	6,609	6,609	6,608	6,609	6,609	6,608	6,609	79,097	79,300
6434 - Pest Control	60	60	125	125	125	125	125	125	125	125	125	125	1,369	1,500
6442 - Snow Removal Services	0	0	0	0	20,584	20,584	20,584	20,584	0	0	0	0	82,336	82,336
<b>Total Contracted Services</b>	<b>6,529</b>	<b>6,604</b>	<b>6,734</b>	<b>6,734</b>	<b>27,317</b>	<b>27,318</b>	<b>27,318</b>	<b>27,317</b>	<b>6,734</b>	<b>6,734</b>	<b>6,733</b>	<b>6,734</b>	<b>162,803</b>	<b>163,136</b>
<b>Repair &amp; Maintenance</b>														
6530 - Common Areas Repair & Maintenanr	3,423	2,229	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,652	30,000
9814 - Special Projects	0	0	167	167	167	167	167	167	167	167	167	167	1,667	2,000
<b>Total Repair &amp; Maintenance</b>	<b>3,423</b>	<b>2,229</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>	<b>32,319</b>	<b>32,000</b>
<b>Pool/Community Center Expenses</b>														
6438 - Pool Management	8,850	6,000	7,157	0	0	0	0	0	7,157	7,157	7,158	7,157	50,636	50,100
6710 - Pool Supplies	0	0	0	0	0	0	0	0	0	0	1,500	1,500	3,000	6,000
9918 - Pool/Tennis Center Electricity	58	2,105	834	834	833	834	834	833	834	834	833	834	10,497	10,000
<b>Total Pool/Community Center Expenses</b>	<b>8,908</b>	<b>8,105</b>	<b>7,991</b>	<b>834</b>	<b>833</b>	<b>834</b>	<b>834</b>	<b>833</b>	<b>7,991</b>	<b>7,991</b>	<b>9,491</b>	<b>9,491</b>	<b>64,132</b>	<b>66,100</b>
<b>Professional Services</b>														
7000 - Audit & Tax Services	0	0	0	5,900	0	0	0	0	0	400	0	0	6,300	6,300
7010 - Engineering Services	2,356	0	500	0	0	0	0	0	0	0	500	0	3,356	1,000
7015 - Management Reimbursements	15	65	84	84	83	84	84	83	84	84	83	84	914	1,000
7020 - Legal Services	(809)	809	0	0	0	0	0	0	0	0	0	0	0	0
7025 - Legal Services - Collections	809	429	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	12,905	14,000
7030 - Legal Services - General Counsel	0	2,144	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	17,144	18,000
7035 - Other Collection Cost	100	440	584	584	583	584	584	583	584	584	583	584	6,374	7,000
7040 - Management Fees	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	5,348	64,176	64,176
<b>Total Professional Services</b>	<b>7,819</b>	<b>9,235</b>	<b>9,182</b>	<b>14,582</b>	<b>8,681</b>	<b>8,682</b>	<b>8,682</b>	<b>8,681</b>	<b>8,682</b>	<b>9,082</b>	<b>9,181</b>	<b>8,682</b>	<b>111,168</b>	<b>111,476</b>
<b>Taxes</b>														
9000 - Federal Income Tax	0	0	0	600	0	0	0	0	0	0	0	0	600	600
9005 - State Income Tax	0	0	0	400	0	0	0	0	0	0	0	0	400	400

**Income and Expense Projection Report**  
**Lake Manassas ROA**  
As of August 31, 2015

Account Description	Jul Actual	Aug Actual	Sep Budget	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
<b>Taxes</b>														
9015 - Property/Real Estate Tax	0	0	0	0	150	0	0	0	0	0	0	0	150	150
<b>Total Taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,150</b>	<b>1,150</b>
<b>Other Expenses</b>														
9818 - Building Expenses	1,025	(1,025)	0	0	0	0	0	0	0	0	0	0	0	0
9908 - Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Expenses</b>	<b>1,025</b>	<b>(1,025)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>Reserve Contributions</b>														
9800 - Repair & Replacement Expenses	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	26,345	316,140	316,140
<b>Total Reserve Contributions</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>26,345</b>	<b>316,140</b>	<b>316,140</b>
<b>Total Expense</b>	<b>103,121</b>	<b>97,464</b>	<b>108,124</b>	<b>122,966</b>	<b>125,298</b>	<b>120,150</b>	<b>121,301</b>	<b>118,747</b>	<b>107,624</b>	<b>106,623</b>	<b>116,271</b>	<b>109,123</b>	<b>1,356,809</b>	<b>1,372,768</b>
<b>Association Summary</b>	<b>9,449</b>	<b>12,509</b>	<b>2,778</b>	<b>2,270</b>	<b>(14,398)</b>	<b>4,812</b>	<b>(10,400)</b>	<b>(7,847)</b>	<b>3,278</b>	<b>4,279</b>	<b>(5,372)</b>	<b>1,779</b>	<b>3,136</b>	<b>0</b>