
MANAGEMENT MEMORANDUM

TO: LAKE MANASSAS RESIDENTIAL OWNERS ASSOCIATION BOARD OF DIRECTORS
FROM: COMMUNITY MANAGEMENT CORPORATION
SUBJECT: SEPTEMBER 2021 FINANCIAL REPORT
DATE: 10/25/2021

CASH & INVESTMENTS

As of September 30, 2021, Lake Manassas Residential Owners Association had \$711,803.35 in operating funds. The Association currently has one money market account with Citi Bank in the amount of \$152,576.37. There is 1 Money Market with Union Bank totaling \$250,482.53. There is 1 CD with Capital Bank totaling \$100,000.00. There is 1 CD with CIT totaling \$100,400.24. There is 1 money market account with Morgan Stanley totaling \$5,638.29. The Association currently has 11 CD's with Morgan Stanley, totaling \$1,277,000.00 (see attached report for maturity dates & interest rates, behind the regular financials) With accrued interest, the Association has a total of cash and investments of \$2,599,242.03.

BALANCE SHEET

As of September 30, 2021 (70) accounts were delinquent in the amount of \$79,177.71 and (309) accounts were prepaid in the amount of \$108,493.47. Lake Manassas Residential Owners Association has a delinquency rate of 5.1% of the total assessments (\$1,567,770.00). This rate will change monthly as payments are made and others fall delinquent. The industry standard for assessments receivable is now 3% so the association has a higher than standard delinquency rate at this time.

	# of accounts	total amount	Rate of Delinquency
30-day	47	\$7,272.28	9.18%
31-60 day	5	\$3,306.40	4.18%
61-90 day	0	\$573.69	0.72%
91-120 day	3	\$3,394.14	4.29%
120+ day	15	\$64,631.20	81.63%
TOTAL	70	\$79,177.71	100.00%

The Repair & Replacement Reserves balance as of September 30, 2021 was \$1,980,338.59.

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 positive balance of \$332,225.90 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 September 30, 2021, the Association closed the month on a positive at \$12,048.77 in income vs. expenses, Year to Date.

Year to Date Expense Variances

Administrative Expenses:

The Association is showing a POSITIVE VARIANCE of \$26,498.30. This is due to the need to have GL 8150 – LMA Expenses reconciled with LMA and Michelle.

Payroll & Benefits Expenses:

The Association is showing a NEGATIVE VARIANCE of \$2,302.94. This is due to a slight overage in GL 5300 – Management Payroll Reimbursement and GL 5312 – Security Contract – Western Gatehouse.

Utilities:

The Association is showing a POSITIVE VARIANCE of \$95.39. This is primarily due to slight savings in GL 6000 – Electric Service and GL 6025 – Water Service.

Landscaping:

The Association is showing a POSITIVE VARIANCE of \$10,559.03. This is primarily due to no monthly invoices received for GL 6150 – Seasonal Color/Plantings.

Contracted Services:

The Association is showing a NEGATIVE VARIANCE of \$1,501.26. This is due to a YTD overage in GL 6434 – Pest Control.

Repair and Maintenance:

The Association is showing a POSITIVE VARIANCE of \$4,073.85. This is due to savings in GL 6530 – General Maintenance.

Pool/Community Center Expenses:

The Association is showing a NEGATIVE VARIANCE of \$25,982.66. This is due to multiple monthly invoices regarding GL 6438 – Pool Management.

Professional Services:

The Association is showing a NEGATIVE VARIANCE of \$3,613.23. This is due to overages in GL 7025 – Collections and GL – 7030 – Legal Services – General Counsel.

Reserve Contributions:

The Association is showing a NEGATIVE VARIANCE of \$9,135.08. This is due to overages in GL 9806 – Reserve Interest Contribution. More funds were budgeted than contributed, year to date.

Lake Manassas Residential Owners Assoc.

September 2021 Financial Report

Statement prepared by: Cheryl Weaver



Balance Sheet Report Lake Manassas ROA

As of September 30, 2021

	<u>Balance Sep 30, 2021</u>	<u>Balance Aug 31, 2021</u>	<u>Change</u>
<u>Assets</u>			
Cash & Investments			
1013 - PPB Operating 1801	711,803.35	673,411.56	38,391.79
1101 - CIT Bank MM	152,576.37	152,557.56	18.81
1140 - Union Bank MM - 3538	250,482.53	250,400.21	82.32
1150 - Capital Bank CD – 9654	100,000.00	100,000.00	0.00
1155 - CIT CD – 5500	100,400.24	100,349.09	51.15
1330 - Morgan Stanley MM - 1172	5,638.29	105,523.39	(99,885.10)
1353 - Morgan Stanley CD	1,277,000.00	1,177,000.00	100,000.00
1730 - Accrued Interest Receivable	1,341.25	1,048.92	292.33
Total Cash & Investments	<u>2,599,242.03</u>	<u>2,560,290.73</u>	<u>38,951.30</u>
Current Assets			
1500 - Residential Assessments Receivable	79,177.71	83,997.63	(4,819.92)
1530 - Allowance for Doubtful Accounts	(73,497.12)	(71,997.12)	(1,500.00)
1600 - Prepaid Insurance	3,286.33	4,661.50	(1,375.17)
1640 - Other Prepaid Expenses	611.73	9,893.93	(9,282.20)
1745 - Taxes Receivable	(624.00)	(624.00)	0.00
1799 - Clearing Account	218.00	0.00	218.00
Total Current Assets	<u>9,172.65</u>	<u>25,931.94</u>	<u>(16,759.29)</u>
Total Assets	<u><u>2,608,414.68</u></u>	<u><u>2,586,222.67</u></u>	<u><u>22,192.01</u></u>
<u>Liabilities</u>			
Current Liabilities			
2000 - Accounts Payable	0.00	20,963.29	(20,963.29)
2025 - Transfer Fee Payable	938.99	117.38	821.61
2050 - Resident Refunds	1,393.07	1,640.72	(247.65)
2300 - Accrued Expenses	68,441.19	38,001.95	30,439.24
2400 - Accrued Payroll Payable	5,284.00	4,548.00	736.00

Balance Sheet Report Lake Manassas ROA

As of September 30, 2021

	<u>Balance Sep 30, 2021</u>	<u>Balance Aug 31, 2021</u>	<u>Change</u>
<u>Liabilities</u>			
Current Liabilities			
2500 - Construction Deposits	53,663.20	53,513.20	150.00
2550 - Prepaid Assessments	108,493.47	113,303.40	(4,809.93)
Total Current Liabilities	238,213.92	232,087.94	6,125.98
Total Liabilities	238,213.92	232,087.94	6,125.98
<u>Owners' Equity</u>			
Unappropriated Owners' Equity			
3000 - Owners Equity - Prior Years	332,225.90	332,225.90	0.00
Total Unappropriated Owners' Equity	332,225.90	332,225.90	0.00
Reserves			
3102 - Repair & Replacement Reserve - Prior Yrs	1,904,204.09	1,904,204.09	0.00
3276 - Reserve Contributions	99,142.50	66,095.00	33,047.50
3280 - Reserve Expenditures	(25,122.92)	(18,487.68)	(6,635.24)
3366 - Interest Reserves - Current Yr	2,114.92	1,516.51	598.41
Total Reserves	1,980,338.59	1,953,327.92	27,010.67
Reserves - Kamehameha TH			
3232 - Kamehameha TH Reserve Contributions	562.50	0.00	562.50
Total Reserves - Kamehameha TH	562.50	0.00	562.50
Reserves - Turtle Point TH			
3292 - Turtle Point TH Reserve Contributions	1,025.00	0.00	1,025.00
Total Reserves - Turtle Point TH	1,025.00	0.00	1,025.00

Balance Sheet Report Lake Manassas ROA

As of September 30, 2021

	<u>Balance Sep 30, 2021</u>	<u>Balance Aug 31, 2021</u>	<u>Change</u>
<u>Owners' Equity</u>			
Settlement Funds			
3124 - Basheer Settlement Fund Income	44,000.00	44,000.00	0.00
Total Settlement Funds	<u>44,000.00</u>	<u>44,000.00</u>	<u>0.00</u>
Total Owners' Equity	<u>2,358,151.99</u>	<u>2,329,553.82</u>	<u>28,598.17</u>
Net Income / (Loss)	<u>12,048.77</u>	<u>24,580.91</u>	<u>(12,532.14)</u>
Total Liabilities and Equity	<u>2,608,414.68</u>	<u>2,586,222.67</u>	<u>22,192.01</u>

Income Statement Summary Lake Manassas ROA

September 01, 2021 thru September 30, 2021

	Current Period			Year to Date (3 months)			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Assessment Income	130,605.63	130,648.00	(42.37)	388,838.71	391,943.00	(3,104.29)	1,567,770.00
Total Other Income	4,414.42	7,775.00	(3,360.58)	9,230.84	23,325.00	(14,094.16)	92,800.00
Total Income	135,020.05	138,423.00	(3,402.95)	398,069.55	415,268.00	(17,198.45)	1,660,570.00
Total Administrative	25,308.58	25,054.00	254.58	48,522.20	75,020.50	(26,498.30)	315,435.00
Total Payroll & Benefits	29,119.60	27,352.00	1,767.60	84,359.44	82,056.50	2,302.94	328,225.00
Total Insurance	1,375.17	1,333.50	41.67	4,352.84	4,000.00	352.84	16,000.00
Total Utilities	2,380.62	3,041.00	(660.38)	9,029.61	9,125.00	(95.39)	36,500.00
Total Landscaping	7,096.32	11,054.50	(3,958.18)	25,354.47	35,913.50	(10,559.03)	140,904.00
Total Contracted Services	8,515.00	8,454.50	60.50	26,863.76	25,362.50	1,501.26	129,450.00
Total Repair & Maintenance	1,572.92	3,979.00	(2,406.08)	7,863.65	11,937.50	(4,073.85)	47,750.00
Total Pool/Community Center Expenses	15,687.11	4,600.00	11,087.11	42,382.66	16,400.00	25,982.66	60,400.00
Total Professional Services	21,263.46	10,611.00	10,652.46	34,447.23	30,834.00	3,613.23	132,436.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	5,550.00
Total Reserve Contributions	35,233.41	37,326.50	(2,093.09)	102,844.92	111,980.00	(9,135.08)	447,920.00
Total Expense	147,552.19	132,806.00	14,746.19	386,020.78	402,629.50	(16,608.72)	1,660,570.00
Net Income / (Loss)	(12,532.14)	5,617.00	(18,149.14)	12,048.77	12,638.50	(589.73)	0.00

Income Statement Report

Lake Manassas ROA

Consolidated

September 01, 2021 thru September 30, 2021

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
Assessment Income								
4001 - Residential Assessments	125,692.63	127,046.00	(1,353.37)	374,435.71	381,137.50	(6,701.79)	1,524,549.00	1,150,113.29
4003 - Kamehameha TH Assessments	0.00	801.50	(801.50)	0.00	2,404.00	(2,404.00)	9,616.00	9,616.00
4004 - Turtle Point TH Assessments	0.00	1,942.50	(1,942.50)	0.00	5,827.50	(5,827.50)	23,309.00	23,309.00
4014 - Townhome Assessments	2,620.00	0.00	2,620.00	7,524.00	0.00	7,524.00	0.00	(7,524.00)
4080 - Pipe Stem Assessment	858.00	858.00	0.00	2,574.00	2,574.00	0.00	10,296.00	7,722.00
4120 - Initial Contribution	820.00	0.00	820.00	2,460.00	0.00	2,460.00	0.00	(2,460.00)
4125 - Developer Assessments	615.00	0.00	615.00	1,845.00	0.00	1,845.00	0.00	(1,845.00)
Total Assessment Income	130,605.63	130,648.00	(42.37)	388,838.71	391,943.00	(3,104.29)	1,567,770.00	1,178,931.29
Other Income								
4205 - Application Fees	430.00	500.00	(70.00)	2,240.00	1,500.00	740.00	5,500.00	3,260.00
4220 - Gate & Access Fees	670.00	242.00	428.00	575.00	725.00	(150.00)	2,900.00	2,325.00
4245 - Newsletter Advertising	150.00	0.00	150.00	450.00	0.00	450.00	0.00	(450.00)
4710 - Late Fees & Interest	675.45	416.50	258.95	462.80	1,250.00	(787.20)	5,000.00	4,537.20
4720 - Legal Reimbursements	1,270.56	391.50	879.06	2,398.12	1,175.00	1,223.12	4,700.00	2,301.88
4805 - Violation Charges	620.00	958.50	(338.50)	990.00	2,875.00	(1,885.00)	11,500.00	10,510.00
4815 - Prior Yr Income/Deficit	0.00	4,166.50	(4,166.50)	0.00	12,500.00	(12,500.00)	50,000.00	50,000.00
4910 - Interest Earned - Reserve Accounts	598.41	1,100.00	(501.59)	2,114.92	3,300.00	(1,185.08)	13,200.00	11,085.08
Total Other Income	4,414.42	7,775.00	(3,360.58)	9,230.84	23,325.00	(14,094.16)	92,800.00	83,569.16
Total Income	135,020.05	138,423.00	(3,402.95)	398,069.55	415,268.00	(17,198.45)	1,660,570.00	1,262,500.45
Expense								
Administrative								
5010 - Bad Debt	1,500.00	0.00	1,500.00	4,500.00	0.00	4,500.00	18,000.00	13,500.00
5015 - Bank Charges	0.00	19.00	(19.00)	0.00	56.50	(56.50)	225.00	225.00
5020 - Board Expenses/Minutes	0.00	415.00	(415.00)	161.48	829.00	(667.52)	2,900.00	2,738.52
5030 - Account Setup/Maintenance	1,114.00	333.50	780.50	2,957.00	1,000.00	1,957.00	4,000.00	1,043.00
5035 - Architectural	45.00	41.50	3.50	45.00	125.00	(80.00)	500.00	455.00
5040 - Computer Other-C3	250.00	250.00	0.00	750.00	750.00	0.00	3,000.00	2,250.00

Income Statement Report

Lake Manassas ROA

Consolidated

September 01, 2021 thru September 30, 2021

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Administrative								
5065 - Committee Expenses	0.00	88.00	(88.00)	0.00	263.00	(263.00)	1,050.00	1,050.00
5085 - Office Equipment Lease	1,702.41	541.50	1,160.91	2,756.31	1,625.00	1,131.31	6,500.00	3,743.69
5090 - Office Supplies	435.12	833.50	(398.38)	1,320.77	2,500.00	(1,179.23)	10,000.00	8,679.23
5095 - Transponders	0.00	0.00	0.00	0.00	0.00	0.00	625.00	625.00
5100 - Storage Rental	96.49	100.00	(3.51)	289.47	300.00	(10.53)	1,200.00	910.53
5115 - Web Site Maintenance	0.00	166.50	(166.50)	0.00	500.00	(500.00)	2,000.00	2,000.00
5195 - Miscellaneous Expenses	0.00	0.00	0.00	43.48	1,426.00	(1,382.52)	2,852.00	2,808.52
5210 - Printing & Copying	367.08	491.50	(124.42)	2,571.62	1,475.00	1,096.62	5,900.00	3,328.38
5215 - Postage	505.98	558.50	(52.52)	1,746.25	1,675.00	71.25	6,700.00	4,953.75
5225 - Newsletter Services	0.00	575.00	(575.00)	0.00	575.00	(575.00)	2,300.00	2,300.00
6300 - Permits & Licenses	0.00	41.50	(41.50)	0.00	125.00	(125.00)	500.00	500.00
6325 - New Construction Committee	1,518.05	1,133.50	384.55	3,786.97	3,400.00	386.97	13,600.00	9,813.03
8150 - LMA Expenses	17,774.45	19,465.50	(1,691.05)	27,593.85	58,396.00	(30,802.15)	233,583.00	205,989.15
Total Administrative	25,308.58	25,054.00	254.58	48,522.20	75,020.50	(26,498.30)	315,435.00	266,912.80
Payroll & Benefits								
5300 - Management Payroll Reimbursement	13,275.10	12,885.50	389.60	40,060.94	38,656.00	1,404.94	154,624.00	114,563.06
5308 - PT Covenants Inspector	0.00	216.50	(216.50)	36.00	650.00	(614.00)	2,600.00	2,564.00
5312 - Security Contract- Western Gatehouse	15,349.50	13,608.50	1,741.00	42,682.50	40,825.50	1,857.00	163,301.00	120,618.50
5316 - Off Duty Police Patrol	495.00	641.50	(146.50)	1,580.00	1,925.00	(345.00)	7,700.00	6,120.00
Total Payroll & Benefits	29,119.60	27,352.00	1,767.60	84,359.44	82,056.50	2,302.94	328,225.00	243,865.56
Insurance								
5445 - General Liability Insurance Premiums	1,375.17	1,333.50	41.67	4,352.84	4,000.00	352.84	16,000.00	11,647.16
Total Insurance	1,375.17	1,333.50	41.67	4,352.84	4,000.00	352.84	16,000.00	11,647.16
Utilities								
6000 - Electric Service	758.59	1,000.00	(241.41)	2,397.25	3,000.00	(602.75)	12,000.00	9,602.75
6025 - Water Service	541.58	708.00	(166.42)	3,680.04	2,125.00	1,555.04	8,500.00	4,819.96

Income Statement Report

Lake Manassas ROA

Consolidated

September 01, 2021 thru September 30, 2021

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Utilities								
6040 - Telephone/Internet	1,080.45	1,333.00	(252.55)	2,952.32	4,000.00	(1,047.68)	16,000.00	13,047.68
Total Utilities	2,380.62	3,041.00	(660.38)	9,029.61	9,125.00	(95.39)	36,500.00	27,470.39
Landscaping								
6100 - Grounds & Landscaping - Contract	6,431.00	6,431.00	0.00	19,293.00	19,293.00	0.00	77,172.00	57,879.00
6115 - Kamehameha Landscape Contract	485.80	601.50	(115.70)	1,467.31	1,804.00	(336.69)	7,216.00	5,748.69
6120 - Turtle Point TH Landscape Contract	179.52	1,592.50	(1,412.98)	1,844.16	4,777.50	(2,933.34)	19,110.00	17,265.84
6150 - Seasonal Color/Plantings	0.00	2,429.50	(2,429.50)	0.00	7,289.00	(7,289.00)	29,156.00	29,156.00
6299 - Irrigation System Contract	0.00	0.00	0.00	2,750.00	2,750.00	0.00	8,250.00	5,500.00
Total Landscaping	7,096.32	11,054.50	(3,958.18)	25,354.47	35,913.50	(10,559.03)	140,904.00	115,549.53
Contracted Services								
6035 - Trash and Recycling Service	8,351.40	8,333.50	17.90	25,041.48	25,000.00	41.48	100,000.00	74,958.52
6434 - Pest Control	163.60	121.00	42.60	1,822.28	362.50	1,459.78	1,450.00	(372.28)
6442 - Snow Removal Services	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00	28,000.00
Total Contracted Services	8,515.00	8,454.50	60.50	26,863.76	25,362.50	1,501.26	129,450.00	102,586.24
Repair & Maintenance								
6530 - General Maintenance	1,572.92	3,979.00	(2,406.08)	7,863.65	11,937.50	(4,073.85)	47,750.00	39,886.35
Total Repair & Maintenance	1,572.92	3,979.00	(2,406.08)	7,863.65	11,937.50	(4,073.85)	47,750.00	39,886.35
Pool/Community Center Expenses								
6438 - Pool Management	14,943.21	3,766.50	11,176.71	38,645.96	11,300.00	27,345.96	45,200.00	6,554.04
6710 - Pool Supplies	99.95	0.00	99.95	807.80	2,600.00	(1,792.20)	5,200.00	4,392.20
9918 - Pool/Tennis Center Electricity	643.95	833.50	(189.55)	2,928.90	2,500.00	428.90	10,000.00	7,071.10
Total Pool/Community Center Expenses	15,687.11	4,600.00	11,087.11	42,382.66	16,400.00	25,982.66	60,400.00	18,017.34
Professional Services								
7000 - Audit & Tax Services	6,616.00	0.00	6,616.00	6,616.00	0.00	6,616.00	10,100.00	3,484.00

Income Statement Report

Lake Manassas ROA

Consolidated

September 01, 2021 thru September 30, 2021

	Current Period			Year to Date (3 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Professional Services								
7010 - Engineering Services	0.00	500.00	(500.00)	0.00	500.00	(500.00)	1,000.00	1,000.00
7015 - Management Reimbursements	15.00	53.50	(38.50)	70.00	160.00	(90.00)	640.00	570.00
7025 - Legal Services - Collections	4,316.69	1,191.50	3,125.19	5,302.69	3,575.00	1,727.69	14,300.00	8,997.31
7030 - Legal Services - General Counsel	4,417.77	2,916.50	1,501.27	4,849.54	8,750.00	(3,900.46)	35,000.00	30,150.46
7035 - Other Collection Cost	390.00	441.50	(51.50)	1,085.00	1,325.00	(240.00)	5,300.00	4,215.00
7040 - Management Fees	5,508.00	5,508.00	0.00	16,524.00	16,524.00	0.00	66,096.00	49,572.00
Total Professional Services	21,263.46	10,611.00	10,652.46	34,447.23	30,834.00	3,613.23	132,436.00	97,988.77
Taxes								
9000 - Federal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00	4,200.00
9005 - State Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00
9015 - Property/Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00	5,550.00	5,550.00
Reserve Contributions								
9108 - Reserve Contributions - Kamehameha	562.50	187.50	375.00	562.50	562.50	0.00	2,250.00	1,687.50
9109 - Reserve Contributions - Turtle Point	1,025.00	341.50	683.50	1,025.00	1,025.00	0.00	4,100.00	3,075.00
9800 - Repair & Replacement Expenses	33,047.50	33,047.50	0.00	99,142.50	99,142.50	0.00	396,570.00	297,427.50
9806 - Reserve Interest Contribution	598.41	3,750.00	(3,151.59)	2,114.92	11,250.00	(9,135.08)	45,000.00	42,885.08
Total Reserve Contributions	35,233.41	37,326.50	(2,093.09)	102,844.92	111,980.00	(9,135.08)	447,920.00	345,075.08
Total Expense	147,552.19	132,806.00	14,746.19	386,020.78	402,629.50	(16,608.72)	1,660,570.00	1,274,549.22
Net Income / (Loss)	(12,532.14)	5,617.00	(18,149.14)	12,048.77	12,638.50	(589.73)	0.00	(12,048.77)

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Assessment Income														
4001 - Residential Assessments	124,230	124,513	125,693	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	1,517,847	1,524,549
4003 - Kamehameha TH Assessments	0	0	0	802	801	802	802	801	802	802	801	802	7,212	9,616
4004 - Turtle Point TH Assessments	0	0	0	1,942	1,943	1,943	1,943	1,943	1,943	1,942	1,943	1,943	17,482	23,309
4014 - Townhome Assessments	2,452	2,452	2,620	0	0	0	0	0	0	0	0	0	7,524	0
4080 - Pipe Stem Assessment	858	858	858	858	858	858	858	858	858	858	858	858	10,296	10,296
4120 - Initial Contribution	0	1,640	820	0	0	0	0	0	0	0	0	0	2,460	0
4125 - Developer Assessments	615	615	615	0	0	0	0	0	0	0	0	0	1,845	0
Total Assessment Income	128,155	130,078	130,606	130,647	130,648	130,648	130,648	130,647	130,648	130,647	130,648	130,648	1,564,666	1,567,770
Other Income														
4205 - Application Fees	240	1,570	430	500	500	0	500	500	500	500	500	500	6,240	5,500
4220 - Gate & Access Fees	835	(930)	670	242	241	242	242	241	242	242	241	242	2,750	2,900
4245 - Newsletter Advertising	0	300	150	0	0	0	0	0	0	0	0	0	450	0
4710 - Late Fees & Interest	370	(582)	675	417	417	417	417	417	417	417	417	417	4,213	5,000
4720 - Legal Reimbursements	437	690	1,271	392	392	392	392	392	392	392	392	392	5,923	4,700
4805 - Violation Charges	260	110	620	959	958	959	959	958	959	959	958	959	9,615	11,500
4815 - Prior Yr Income/Deficit	0	0	0	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	37,500	50,000
4910 - Interest Earned - Reserve Accounts	809	708	598	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	12,015	13,200
Total Other Income	2,951	1,866	4,414	7,775	7,775	7,275	7,775	7,775	7,775	7,775	7,775	7,775	78,706	92,800
Total Income	131,106	131,944	135,020	138,422	138,423	137,923	138,423	138,422	138,423	138,422	138,423	138,423	1,643,372	1,660,570
Administrative														
5010 - Bad Debt	1,500	1,500	1,500	18,000	0	0	0	0	0	0	0	0	22,500	18,000
5015 - Bank Charges	0	0	0	19	19	19	19	19	19	19	19	19	169	225
5020 - Board Expenses/Minutes	161	0	0	414	0	414	0	414	415	0	0	414	2,232	2,900
5030 - Account Setup/Maintenance	965	878	1,114	334	333	334	334	333	334	334	333	334	5,957	4,000
5035 - Architectural	0	0	45	42	42	42	42	42	42	42	42	42	420	500
5040 - Computer Other-C3	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000
5065 - Committee Expenses	0	0	0	87	88	87	88	87	88	87	88	87	787	1,050
5085 - Office Equipment Lease	507	547	1,702	542	542	542	542	542	542	542	542	542	7,631	6,500

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Administrative														
5090 - Office Supplies	588	298	435	834	833	834	834	833	834	834	833	834	8,821	10,000
5095 - Transponders	0	0	0	0	0	313	0	0	0	0	0	313	625	625
5100 - Storage Rental	96	96	96	100	100	100	100	100	100	100	100	100	1,189	1,200
5115 - Web Site Maintenance	0	0	0	167	167	167	167	167	167	167	167	167	1,500	2,000
5195 - Miscellaneous Expenses	43	0	0	0	0	1,426	0	0	0	0	0	0	1,469	2,852
5210 - Printing & Copying	1,351	853	367	492	492	492	492	492	492	492	492	492	6,997	5,900
5215 - Postage	444	797	506	559	558	559	559	558	559	559	558	559	6,771	6,700
5225 - Newsletter Services	0	0	0	0	0	575	0	0	575	0	0	575	1,725	2,300
6300 - Permits & Licenses	0	0	0	42	42	42	42	42	42	42	42	42	375	500
6325 - New Construction Committee	396	1,873	1,518	1,134	1,133	1,134	1,134	1,133	1,134	1,134	1,133	1,134	13,987	13,600
8150 - LMA Expenses	9,819	0	17,774	19,465	19,466	19,465	19,466	19,465	19,466	19,465	19,466	19,465	202,781	233,583
Total Administrative	16,121	7,092	25,309	42,476	24,065	26,790	24,064	24,477	25,054	24,062	24,065	25,364	288,937	315,435
Payroll & Benefits														
5300 - Management Payroll Reimburseme	14,045	12,741	13,275	12,886	12,885	12,886	12,886	12,885	12,886	12,886	12,885	12,886	156,029	154,624
5308 - PT Covenants Inspector	36	0	0	217	217	217	217	217	217	217	217	217	1,986	2,600
5312 - Security Contract- Western Gatehot	15,336	11,997	15,350	13,608	13,609	13,609	13,609	13,609	13,609	13,608	13,609	13,609	165,158	163,301
5316 - Off Duty Police Patrol	450	635	495	642	642	642	642	642	642	642	642	642	7,355	7,700
Total Payroll & Benefits	29,867	25,373	29,120	27,352	27,353	27,352	27,352	27,353	27,352	27,352	27,353	27,352	330,528	328,225
Insurance														
5445 - General Liability Insurance Premium	1,052	1,926	1,375	1,334	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,353	16,000
Total Insurance	1,052	1,926	1,375	1,334	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,353	16,000
Utilities														
6000 - Electric Service	802	837	759	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,397	12,000
6025 - Water Service	1,300	1,839	542	708	709	708	708	709	708	708	709	708	10,055	8,500
6040 - Telephone/Internet	1,245	627	1,080	1,333	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	14,952	16,000
Total Utilities	3,347	3,302	2,381	3,041	3,043	3,041	3,041	3,043	3,041	3,041	3,043	3,041	36,405	36,500

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Landscaping														
6100 - Grounds & Landscaping - Contract	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	77,172	77,172
6115 - Kamehameha Landscape Contract	496	486	486	602	601	602	602	601	602	602	601	602	6,879	7,216
6120 - Turtle Point TH Landscape Contract	832	832	(832)	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	15,165	19,110
6150 - Seasonal Color/Plantings	0	0	0	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	21,867	29,156
6299 - Irrigation System Contract	2,750	0	0	0	2,750	0	0	0	0	2,750	0	0	8,250	8,250
Total Landscaping	10,509	7,749	6,084	11,055	13,805	11,055	11,055	11,055	11,055	13,805	11,055	11,055	129,333	140,904
Contracted Services														
6035 - Trash and Recycling Service	8,345	8,345	8,351	8,334	8,333	8,334	8,334	8,333	8,334	8,334	8,333	8,334	100,041	100,000
6434 - Pest Control	554	1,104	164	121	121	121	121	121	121	121	121	121	2,910	1,450
6442 - Snow Removal Services	0	0	0	0	0	7,000	7,000	7,000	7,000	0	0	0	28,000	28,000
Total Contracted Services	8,899	9,449	8,515	8,455	8,454	15,455	15,455	15,454	15,455	8,455	8,454	8,455	130,951	129,450
Repair & Maintenance														
6530 - General Maintenance	2,545	3,746	1,573	3,979	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,676	47,750
Total Repair & Maintenance	2,545	3,746	1,573	3,979	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,676	47,750
Pool/Community Center Expenses														
6438 - Pool Management	13,703	10,000	14,943	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	72,546	45,200
6710 - Pool Supplies	488	220	100	0	0	0	0	0	0	0	1,300	1,300	3,408	5,200
9918 - Pool/Tennis Center Electricity	1,141	1,144	644	834	833	834	834	833	834	834	833	834	10,429	10,000
Total Pool/Community Center Expenses	15,331	11,365	15,687	4,600	4,600	4,600	4,600	4,600	4,600	4,600	5,900	5,900	86,383	60,400
Professional Services														
7000 - Audit & Tax Services	0	0	6,616	0	5,050	0	0	0	0	0	5,050	0	16,716	10,100
7010 - Engineering Services	0	0	0	0	0	0	0	0	0	0	500	0	500	1,000
7015 - Management Reimbursements	40	15	15	54	53	54	54	53	54	54	53	54	550	640
7025 - Legal Services - Collections	986	0	4,317	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	16,028	14,300
7030 - Legal Services - General Counsel	432	0	4,418	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	31,100	35,000
7035 - Other Collection Cost	415	280	390	442	442	442	442	442	442	442	442	442	5,060	5,300

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Professional Services														
7040 - Management Fees	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	66,096	66,096
Total Professional Services	7,381	5,803	21,263	10,111	15,162	10,111	10,111	10,112	10,111	10,111	15,662	10,111	136,049	132,436
Taxes														
9000 - Federal Income Tax	0	0	0	2,100	0	0	0	0	2,100	0	0	0	4,200	4,200
9005 - State Income Tax	0	0	0	1,200	0	0	0	0	0	0	0	0	1,200	1,200
9015 - Property/Real Estate Tax	0	0	0	0	150	0	0	0	0	0	0	0	150	150
Total Taxes	0	0	0	3,300	150	0	0	0	2,100	0	0	0	5,550	5,550
Reserve Contributions														
9108 - Reserve Contributions - Kamehame	0	0	563	188	188	188	188	188	188	188	188	188	2,250	2,250
9109 - Reserve Contributions - Turtle Point	0	0	1,025	342	342	342	342	342	342	342	342	342	4,100	4,100
9800 - Repair & Replacement Expenses	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	396,570	396,570
9806 - Reserve Interest Contribution	0	1,517	598	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	35,865	45,000
Total Reserve Contributions	33,048	34,564	35,233	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	438,785	447,920
Total Expense	128,099	110,369	146,540	153,028	139,270	141,042	138,316	138,732	141,406	134,064	138,170	133,916	1,642,949	1,660,570
Total Lake Manassas Residential OA	3,006	21,575	(11,520)	(14,606)	(847)	(3,119)	107	(310)	(2,983)	4,359	253	4,507	422	0

Income and Expense Projection Report
Lake Manassas ROA
Turtle Point TH
As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Landscaping														
6120 - Turtle Point TH Landscape Contract	0	0	1,012	0	0	0	0	0	0	0	0	0	1,012	0
Total Landscaping	0	0	1,012	0	0	0	0	0	0	0	0	0	1,012	0
Total Expense	0	0	1,012	0	0	0	0	0	0	0	0	0	1,012	0
Total Turtle Point TH	0	0	(1,012)	0	0	0	0	0	0	0	0	0	(1,012)	0

Income and Expense Projection Report

Lake Manassas ROA

As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Assessment Income														
4001 - Residential Assessments	124,230	124,513	125,693	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	1,517,847	1,524,549
4003 - Kamehameha TH Assessments	0	0	0	802	801	802	802	801	802	802	801	802	7,212	9,616
4004 - Turtle Point TH Assessments	0	0	0	1,942	1,943	1,943	1,943	1,943	1,943	1,942	1,943	1,943	17,482	23,309
4014 - Townhome Assessments	2,452	2,452	2,620	0	0	0	0	0	0	0	0	0	7,524	0
4080 - Pipe Stem Assessment	858	858	858	858	858	858	858	858	858	858	858	858	10,296	10,296
4120 - Initial Contribution	0	1,640	820	0	0	0	0	0	0	0	0	0	2,460	0
4125 - Developer Assessments	615	615	615	0	0	0	0	0	0	0	0	0	1,845	0
Total Assessment Income	128,155	130,078	130,606	130,647	130,648	130,648	130,648	130,647	130,648	130,647	130,648	130,648	1,564,666	1,567,770
Other Income														
4205 - Application Fees	240	1,570	430	500	500	0	500	500	500	500	500	500	6,240	5,500
4220 - Gate & Access Fees	835	(930)	670	242	241	242	242	241	242	242	241	242	2,750	2,900
4245 - Newsletter Advertising	0	300	150	0	0	0	0	0	0	0	0	0	450	0
4710 - Late Fees & Interest	370	(582)	675	417	417	417	417	417	417	417	417	417	4,213	5,000
4720 - Legal Reimbursements	437	690	1,271	392	392	392	392	392	392	392	392	392	5,923	4,700
4805 - Violation Charges	260	110	620	959	958	959	959	958	959	959	958	959	9,615	11,500
4815 - Prior Yr Income/Deficit	0	0	0	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	37,500	50,000
4910 - Interest Earned - Reserve Accounts	809	708	598	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	12,015	13,200
Total Other Income	2,951	1,866	4,414	7,775	7,775	7,275	7,775	7,775	7,775	7,775	7,775	7,775	78,706	92,800
Total Income	131,106	131,944	135,020	138,422	138,423	137,923	138,423	138,422	138,423	138,422	138,423	138,423	1,643,372	1,660,570
Administrative														
5010 - Bad Debt	1,500	1,500	1,500	18,000	0	0	0	0	0	0	0	0	22,500	18,000
5015 - Bank Charges	0	0	0	19	19	19	19	19	19	19	19	19	169	225
5020 - Board Expenses/Minutes	161	0	0	414	0	414	0	414	415	0	0	414	2,232	2,900
5030 - Account Setup/Maintenance	965	878	1,114	334	333	334	334	333	334	334	333	334	5,957	4,000
5035 - Architectural	0	0	45	42	42	42	42	42	42	42	42	42	420	500
5040 - Computer Other-C3	250	250	250	250	250	250	250	250	250	250	250	250	3,000	3,000
5065 - Committee Expenses	0	0	0	87	88	87	88	87	88	87	88	87	787	1,050
5085 - Office Equipment Lease	507	547	1,702	542	542	542	542	542	542	542	542	542	7,631	6,500

Income and Expense Projection Report

Lake Manassas ROA

As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Administrative														
5090 - Office Supplies	588	298	435	834	833	834	834	833	834	834	833	834	8,821	10,000
5095 - Transponders	0	0	0	0	0	313	0	0	0	0	0	313	625	625
5100 - Storage Rental	96	96	96	100	100	100	100	100	100	100	100	100	1,189	1,200
5115 - Web Site Maintenance	0	0	0	167	167	167	167	167	167	167	167	167	1,500	2,000
5195 - Miscellaneous Expenses	43	0	0	0	0	1,426	0	0	0	0	0	0	1,469	2,852
5210 - Printing & Copying	1,351	853	367	492	492	492	492	492	492	492	492	492	6,997	5,900
5215 - Postage	444	797	506	559	558	559	559	558	559	559	558	559	6,771	6,700
5225 - Newsletter Services	0	0	0	0	0	575	0	0	575	0	0	575	1,725	2,300
6300 - Permits & Licenses	0	0	0	42	42	42	42	42	42	42	42	42	375	500
6325 - New Construction Committee	396	1,873	1,518	1,134	1,133	1,134	1,134	1,133	1,134	1,134	1,133	1,134	13,987	13,600
8150 - LMA Expenses	9,819	0	17,774	19,465	19,466	19,465	19,466	19,465	19,466	19,465	19,466	19,465	202,781	233,583
Total Administrative	16,121	7,092	25,309	42,476	24,065	26,790	24,064	24,477	25,054	24,062	24,065	25,364	288,937	315,435
Payroll & Benefits														
5300 - Management Payroll Reimburseme	14,045	12,741	13,275	12,886	12,885	12,886	12,886	12,885	12,886	12,886	12,885	12,886	156,029	154,624
5308 - PT Covenants Inspector	36	0	0	217	217	217	217	217	217	217	217	217	1,986	2,600
5312 - Security Contract- Western Gatehot	15,336	11,997	15,350	13,608	13,609	13,609	13,609	13,609	13,609	13,608	13,609	13,609	165,158	163,301
5316 - Off Duty Police Patrol	450	635	495	642	642	642	642	642	642	642	642	642	7,355	7,700
Total Payroll & Benefits	29,867	25,373	29,120	27,352	27,353	27,352	27,352	27,353	27,352	27,352	27,353	27,352	330,528	328,225
Insurance														
5445 - General Liability Insurance Premiur	1,052	1,926	1,375	1,334	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,353	16,000
Total Insurance	1,052	1,926	1,375	1,334	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,353	16,000
Utilities														
6000 - Electric Service	802	837	759	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,397	12,000
6025 - Water Service	1,300	1,839	542	708	709	708	708	709	708	708	709	708	10,055	8,500
6040 - Telephone/Internet	1,245	627	1,080	1,333	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	14,952	16,000
Total Utilities	3,347	3,302	2,381	3,041	3,043	3,041	3,041	3,043	3,041	3,041	3,043	3,041	36,405	36,500

Income and Expense Projection Report

Lake Manassas ROA

As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Landscaping														
6100 - Grounds & Landscaping - Contract	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	77,172	77,172
6115 - Kamehameha Landscape Contract	496	486	486	602	601	602	602	601	602	602	601	602	6,879	7,216
6120 - Turtle Point TH Landscape Contract	832	832	180	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	16,177	19,110
6150 - Seasonal Color/Plantings	0	0	0	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	21,867	29,156
6299 - Irrigation System Contract	2,750	0	0	0	2,750	0	0	0	0	2,750	0	0	8,250	8,250
Total Landscaping	10,509	7,749	7,096	11,055	13,805	11,055	11,055	11,055	11,055	13,805	11,055	11,055	130,345	140,904
Contracted Services														
6035 - Trash and Recycling Service	8,345	8,345	8,351	8,334	8,333	8,334	8,334	8,333	8,334	8,334	8,333	8,334	100,041	100,000
6434 - Pest Control	554	1,104	164	121	121	121	121	121	121	121	121	121	2,910	1,450
6442 - Snow Removal Services	0	0	0	0	0	7,000	7,000	7,000	7,000	0	0	0	28,000	28,000
Total Contracted Services	8,899	9,449	8,515	8,455	8,454	15,455	15,455	15,454	15,455	8,455	8,454	8,455	130,951	129,450
Repair & Maintenance														
6530 - General Maintenance	2,545	3,746	1,573	3,979	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,676	47,750
Total Repair & Maintenance	2,545	3,746	1,573	3,979	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,676	47,750
Pool/Community Center Expenses														
6438 - Pool Management	13,703	10,000	14,943	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	72,546	45,200
6710 - Pool Supplies	488	220	100	0	0	0	0	0	0	0	1,300	1,300	3,408	5,200
9918 - Pool/Tennis Center Electricity	1,141	1,144	644	834	833	834	834	833	834	834	833	834	10,429	10,000
Total Pool/Community Center Expenses	15,331	11,365	15,687	4,600	4,600	4,600	4,600	4,600	4,600	4,600	5,900	5,900	86,383	60,400
Professional Services														
7000 - Audit & Tax Services	0	0	6,616	0	5,050	0	0	0	0	0	5,050	0	16,716	10,100
7010 - Engineering Services	0	0	0	0	0	0	0	0	0	0	500	0	500	1,000
7015 - Management Reimbursements	40	15	15	54	53	54	54	53	54	54	53	54	550	640
7025 - Legal Services - Collections	986	0	4,317	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	16,028	14,300
7030 - Legal Services - General Counsel	432	0	4,418	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	31,100	35,000
7035 - Other Collection Cost	415	280	390	442	442	442	442	442	442	442	442	442	5,060	5,300

Income and Expense Projection Report

Lake Manassas ROA

As of September 30, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Budget	Nov Budget	Dec Budget	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Full Year Projected	Total Budget
Professional Services														
7040 - Management Fees	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	66,096	66,096
Total Professional Services	7,381	5,803	21,263	10,111	15,162	10,111	10,111	10,112	10,111	10,111	15,662	10,111	136,049	132,436
Taxes														
9000 - Federal Income Tax	0	0	0	2,100	0	0	0	0	2,100	0	0	0	4,200	4,200
9005 - State Income Tax	0	0	0	1,200	0	0	0	0	0	0	0	0	1,200	1,200
9015 - Property/Real Estate Tax	0	0	0	0	150	0	0	0	0	0	0	0	150	150
Total Taxes	0	0	0	3,300	150	0	0	0	2,100	0	0	0	5,550	5,550
Reserve Contributions														
9108 - Reserve Contributions - Kamehame	0	0	563	188	188	188	188	188	188	188	188	188	2,250	2,250
9109 - Reserve Contributions - Turtle Point	0	0	1,025	342	342	342	342	342	342	342	342	342	4,100	4,100
9800 - Repair & Replacement Expenses	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	33,048	396,570	396,570
9806 - Reserve Interest Contribution	0	1,517	598	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	35,865	45,000
Total Reserve Contributions	33,048	34,564	35,233	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	438,785	447,920
Total Expense	128,099	110,369	147,552	153,028	139,270	141,042	138,316	138,732	141,406	134,064	138,170	133,916	1,643,961	1,660,570
All Departments Summary	3,006	21,575	(12,532)	(14,606)	(847)	(3,119)	107	(310)	(2,983)	4,359	253	4,507	(590)	0