
MANAGEMENT MEMORANDUM

TO: LAKE MANASSAS RESIDENTIAL OWNERS ASSOCIATION BOARD OF DIRECTORS
FROM: COMMUNITY MANAGEMENT CORPORATION
SUBJECT: OCTOBER 2021 FINANCIAL REPORT
DATE: 11/29/2021

CASH & INVESTMENTS

As of October 31, 2021, Lake Manassas Residential Owners Association had \$689,659.19 in operating funds. The Association currently has one money market account with Citi Bank in the amount of \$152,595.81. There is 1 Money Market with Union Bank totaling \$250,538.40. There is 1 CD with Capital Bank totaling \$100,000.00. There is 1 CD with CIT totaling \$100,449.76. There is 1 money market account with Morgan Stanley totaling \$5,687.65. 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 \$2,577,585.55.

BALANCE SHEET

As of October 31, 2021 (70) accounts were delinquent in the amount of \$78,704.89 and (312) accounts were prepaid in the amount of \$104,833.47. Lake Manassas Residential Owners Association has a delinquency rate of 5% 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	48	\$10,147.28	12.89%
31-60 day	5	\$4,291.85	5.45%
61-90 day	1	\$523.40	0.67%
91-120 day	2	\$3,001.54	3.81%
120+ day	17	\$60,740.82	77.18%
TOTAL	73	\$78,704.89	100.00%

The Repair & Replacement Reserves balance as of October 31, 2021 was \$1,978,815.24.

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 October 31, 2021, the Association closed the month on a positive at \$13,990.67 in income vs. expenses, Year to Date.

Year to Date Expense Variances

Administrative Expenses:

The Association is showing a POSITIVE VARIANCE of \$31,440.24. 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 POSITIVE VARIANCE of \$278.15. This is due to a slight savings in GL 5316 – Off Duty Police Patrol.

Utilities:

The Association is showing a POSITIVE VARIANCE of \$1,277.08. This is primarily due to slight savings in GL 6000 – Electric Service and GL 6040 – Telephone/Internet.

Landscaping:

The Association is showing a POSITIVE VARIANCE of \$18,934.89. This is primarily due to no monthly invoices received for GL 6150 – Seasonal Color/Plantings and for a lower invoice for GL 6100 – Grounds & Landscaping Contract.

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 \$4,720.15. This is due to savings YTD in GL 6530 – General Maintenance.

Pool/Community Center Expenses:

The Association is showing a NEGATIVE VARIANCE of \$26,902.68. This is due to multiple monthly invoices regarding GL 6438 – Pool Management.

Professional Services:

The Association is showing a POSITIVE VARIANCE of \$114.77. This is due to slight savings in GL 7030 – Legal Services – General Counsel, as no monthly invoice was received.

Reserve Contributions:

The Association is showing a NEGATIVE VARIANCE of \$12,352.55. 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.

October 2021 Financial Report

Statement prepared by: Cheryl Weaver



Balance Sheet Report Lake Manassas ROA

As of October 31, 2021

	<u>Balance Oct 31, 2021</u>	<u>Balance Sep 30, 2021</u>	<u>Change</u>
<u>Assets</u>			
Cash & Investments			
1013 - PPB Operating 1801	689,659.19	711,803.35	(22,144.16)
1101 - CIT Bank MM	152,595.81	152,576.37	19.44
1140 - Pacific Western MM - 3538	250,538.40	250,482.53	55.87
1150 - Capital Bank CD – 9654	100,000.00	100,000.00	0.00
1155 - CIT CD – 5500	100,449.76	100,400.24	49.52
1330 - Morgan Stanley MM - 1172	5,687.65	5,638.29	49.36
1353 - Morgan Stanley CD	1,277,000.00	1,277,000.00	0.00
1730 - Accrued Interest Receivable	1,654.74	1,341.25	313.49
Total Cash & Investments	<u>2,577,585.55</u>	<u>2,599,242.03</u>	<u>(21,656.48)</u>
Current Assets			
1500 - Residential Assessments Receivable	78,704.89	79,177.71	(472.82)
1530 - Allowance for Doubtful Accounts	(74,997.12)	(73,497.12)	(1,500.00)
1600 - Prepaid Insurance	1,911.16	3,286.33	(1,375.17)
1640 - Other Prepaid Expenses	596.54	611.73	(15.19)
1745 - Taxes Receivable	(624.00)	(624.00)	0.00
1799 - Clearing Account	0.00	218.00	(218.00)
Total Current Assets	<u>5,591.47</u>	<u>9,172.65</u>	<u>(3,581.18)</u>
Total Assets	<u>2,583,177.02</u>	<u>2,608,414.68</u>	<u>(25,237.66)</u>
<u>Liabilities</u>			
Current Liabilities			
2000 - Accounts Payable	(11,411.48)	0.00	(11,411.48)
2025 - Transfer Fee Payable	440.15	938.99	(498.84)
2050 - Resident Refunds	2,014.42	1,393.07	621.35
2300 - Accrued Expenses	51,327.47	68,441.19	(17,113.72)
2400 - Accrued Payroll Payable	11,411.48	5,284.00	6,127.48

Balance Sheet Report Lake Manassas ROA

As of October 31, 2021

	<u>Balance Oct 31, 2021</u>	<u>Balance Sep 30, 2021</u>	<u>Change</u>
<u>Liabilities</u>			
Current Liabilities			
2500 - Construction Deposits	53,413.20	53,663.20	(250.00)
2550 - Prepaid Assessments	104,833.47	108,493.47	(3,660.00)
Total Current Liabilities	212,028.71	238,213.92	(26,185.21)
Total Liabilities	212,028.71	238,213.92	(26,185.21)
<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	132,190.00	99,142.50	33,047.50
3280 - Reserve Expenditures	(60,226.30)	(25,122.92)	(35,103.38)
3366 - Interest Reserves - Current Yr	2,647.45	2,114.92	532.53
Total Reserves	1,978,815.24	1,980,338.59	(1,523.35)
Reserves - Kamehameha TH			
3232 - Kamehameha TH Reserve Contributions	750.00	562.50	187.50
Total Reserves - Kamehameha TH	750.00	562.50	187.50
Reserves - Turtle Point TH			
3292 - Turtle Point TH Reserve Contributions	1,366.50	1,025.00	341.50
Total Reserves - Turtle Point TH	1,366.50	1,025.00	341.50

Balance Sheet Report Lake Manassas ROA

As of October 31, 2021

	Balance Oct 31, 2021	Balance Sep 30, 2021	Change
<u>Owners' Equity</u>			
Settlement Funds			
3124 - Basheer Settlement Fund Income	44,000.00	44,000.00	0.00
Total Settlement Funds	44,000.00	44,000.00	0.00
Total Owners' Equity	2,357,157.64	2,358,151.99	(994.35)
 Net Income / (Loss)	 13,990.67	 12,048.77	 1,941.90
Total Liabilities and Equity	2,583,177.02	2,608,414.68	(25,237.66)

Income Statement Summary Lake Manassas ROA

October 01, 2021 thru October 31, 2021

	Current Period			Year to Date (4 months)			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Assessment Income	129,553.00	130,647.00	(1,094.00)	518,391.71	522,590.00	(4,198.29)	1,567,770.00
Total Other Income	966.24	7,775.00	(6,808.76)	10,197.08	31,100.00	(20,902.92)	92,800.00
Total Income	130,519.24	138,422.00	(7,902.76)	528,588.79	553,690.00	(25,101.21)	1,660,570.00
Total Administrative	37,534.06	42,476.00	(4,941.94)	86,056.26	117,496.50	(31,440.24)	315,435.00
Total Payroll & Benefits	24,770.41	27,351.50	(2,581.09)	109,129.85	109,408.00	(278.15)	328,225.00
Total Insurance	1,375.17	1,333.50	41.67	5,728.01	5,333.50	394.51	16,000.00
Total Utilities	1,859.31	3,041.00	(1,181.69)	10,888.92	12,166.00	(1,277.08)	36,500.00
Total Landscaping	2,678.64	11,054.50	(8,375.86)	28,033.11	46,968.00	(18,934.89)	140,904.00
Total Contracted Services	8,415.00	8,454.50	(39.50)	35,278.76	33,817.00	1,461.76	129,450.00
Total Repair & Maintenance	3,332.70	3,979.00	(646.30)	11,196.35	15,916.50	(4,720.15)	47,750.00
Total Pool/Community Center Expenses	5,520.02	4,600.00	920.02	47,902.68	21,000.00	26,902.68	60,400.00
Total Professional Services	6,383.00	10,111.00	(3,728.00)	40,830.23	40,945.00	(114.77)	132,436.00
Total Taxes	2,600.00	3,300.00	(700.00)	2,600.00	3,300.00	(700.00)	5,550.00
Total Reserve Contributions	34,109.03	37,326.50	(3,217.47)	136,953.95	149,306.50	(12,352.55)	447,920.00
Total Expense	128,577.34	153,027.50	(24,450.16)	514,598.12	555,657.00	(41,058.88)	1,660,570.00
Net Income / (Loss)	1,941.90	(14,605.50)	16,547.40	13,990.67	(1,967.00)	15,957.67	0.00

Income Statement Report

Lake Manassas ROA

Consolidated

October 01, 2021 thru October 31, 2021

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Income								
Assessment Income								
4001 - Residential Assessments	125,460.00	127,045.50	(1,585.50)	499,895.71	508,183.00	(8,287.29)	1,524,549.00	1,024,653.29
4003 - Kamehameha TH Assessments	0.00	801.50	(801.50)	0.00	3,205.50	(3,205.50)	9,616.00	9,616.00
4004 - Turtle Point TH Assessments	0.00	1,942.00	(1,942.00)	0.00	7,769.50	(7,769.50)	23,309.00	23,309.00
4014 - Townhome Assessments	2,620.00	0.00	2,620.00	10,144.00	0.00	10,144.00	0.00	(10,144.00)
4080 - Pipe Stem Assessment	858.00	858.00	0.00	3,432.00	3,432.00	0.00	10,296.00	6,864.00
4120 - Initial Contribution	0.00	0.00	0.00	2,460.00	0.00	2,460.00	0.00	(2,460.00)
4125 - Developer Assessments	615.00	0.00	615.00	2,460.00	0.00	2,460.00	0.00	(2,460.00)
Total Assessment Income	129,553.00	130,647.00	(1,094.00)	518,391.71	522,590.00	(4,198.29)	1,567,770.00	1,049,378.29
Other Income								
4205 - Application Fees	35.00	500.00	(465.00)	2,275.00	2,000.00	275.00	5,500.00	3,225.00
4220 - Gate & Access Fees	185.00	242.00	(57.00)	760.00	967.00	(207.00)	2,900.00	2,140.00
4245 - Newsletter Advertising	0.00	0.00	0.00	450.00	0.00	450.00	0.00	(450.00)
4710 - Late Fees & Interest	1,303.17	416.50	886.67	1,765.97	1,666.50	99.47	5,000.00	3,234.03
4720 - Legal Reimbursements	1,320.54	391.50	929.04	3,718.66	1,566.50	2,152.16	4,700.00	981.34
4805 - Violation Charges	(2,410.00)	958.50	(3,368.50)	(1,420.00)	3,833.50	(5,253.50)	11,500.00	12,920.00
4815 - Prior Yr Income/Deficit	0.00	4,166.50	(4,166.50)	0.00	16,666.50	(16,666.50)	50,000.00	50,000.00
4910 - Interest Earned - Reserve Accounts	532.53	1,100.00	(567.47)	2,647.45	4,400.00	(1,752.55)	13,200.00	10,552.55
Total Other Income	966.24	7,775.00	(6,808.76)	10,197.08	31,100.00	(20,902.92)	92,800.00	82,602.92
Total Income	130,519.24	138,422.00	(7,902.76)	528,588.79	553,690.00	(25,101.21)	1,660,570.00	1,131,981.21
Expense								
Administrative								
5010 - Bad Debt	1,500.00	18,000.00	(16,500.00)	6,000.00	18,000.00	(12,000.00)	18,000.00	12,000.00
5015 - Bank Charges	0.00	18.50	(18.50)	0.00	75.00	(75.00)	225.00	225.00
5020 - Board Expenses/Minutes	2,304.52	414.00	1,890.52	2,466.00	1,243.00	1,223.00	2,900.00	434.00
5030 - Account Setup/Maintenance	722.00	333.50	388.50	3,679.00	1,333.50	2,345.50	4,000.00	321.00
5035 - Architectural	0.00	41.50	(41.50)	45.00	166.50	(121.50)	500.00	455.00
5040 - Computer Other-C3	250.00	250.00	0.00	1,000.00	1,000.00	0.00	3,000.00	2,000.00

Income Statement Report
Lake Manassas ROA
Consolidated

October 01, 2021 thru October 31, 2021

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Administrative								
5065 - Committee Expenses	0.00	87.00	(87.00)	0.00	350.00	(350.00)	1,050.00	1,050.00
5085 - Office Equipment Lease	894.09	541.50	352.59	3,650.40	2,166.50	1,483.90	6,500.00	2,849.60
5090 - Office Supplies	920.77	833.50	87.27	2,241.54	3,333.50	(1,091.96)	10,000.00	7,758.46
5095 - Transponders	0.00	0.00	0.00	0.00	0.00	0.00	625.00	625.00
5100 - Storage Rental	99.99	100.00	(0.01)	389.46	400.00	(10.54)	1,200.00	810.54
5115 - Web Site Maintenance	0.00	166.50	(166.50)	0.00	666.50	(666.50)	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	140.50	491.50	(351.00)	2,712.12	1,966.50	745.62	5,900.00	3,187.88
5215 - Postage	584.21	558.50	25.71	2,330.46	2,233.50	96.96	6,700.00	4,369.54
5225 - Newsletter Services	0.00	0.00	0.00	0.00	575.00	(575.00)	2,300.00	2,300.00
6300 - Permits & Licenses	130.00	41.50	88.50	130.00	166.50	(36.50)	500.00	370.00
6325 - New Construction Committee	0.00	1,133.50	(1,133.50)	3,786.97	4,533.50	(746.53)	13,600.00	9,813.03
8150 - LMA Expenses	29,987.98	19,465.00	10,522.98	57,581.83	77,861.00	(20,279.17)	233,583.00	176,001.17
Total Administrative	37,534.06	42,476.00	(4,941.94)	86,056.26	117,496.50	(31,440.24)	315,435.00	229,378.74
Payroll & Benefits								
5300 - Management Payroll Reimbursement	12,359.41	12,885.50	(526.09)	52,420.35	51,541.50	878.85	154,624.00	102,203.65
5308 - PT Covenants Inspector	0.00	216.50	(216.50)	36.00	866.50	(830.50)	2,600.00	2,564.00
5312 - Security Contract- Western Gatehouse	12,096.00	13,608.00	(1,512.00)	54,778.50	54,433.50	345.00	163,301.00	108,522.50
5316 - Off Duty Police Patrol	315.00	641.50	(326.50)	1,895.00	2,566.50	(671.50)	7,700.00	5,805.00
Total Payroll & Benefits	24,770.41	27,351.50	(2,581.09)	109,129.85	109,408.00	(278.15)	328,225.00	219,095.15
Insurance								
5445 - General Liability Insurance Premiums	1,375.17	1,333.50	41.67	5,728.01	5,333.50	394.51	16,000.00	10,271.99
Total Insurance	1,375.17	1,333.50	41.67	5,728.01	5,333.50	394.51	16,000.00	10,271.99
Utilities								
6000 - Electric Service	829.13	1,000.00	(170.87)	3,226.38	4,000.00	(773.62)	12,000.00	8,773.62
6025 - Water Service	92.19	708.00	(615.81)	3,772.23	2,833.00	939.23	8,500.00	4,727.77

Income Statement Report

Lake Manassas ROA

Consolidated

October 01, 2021 thru October 31, 2021

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Utilities								
6040 - Telephone/Internet	937.99	1,333.00	(395.01)	3,890.31	5,333.00	(1,442.69)	16,000.00	12,109.69
Total Utilities	1,859.31	3,041.00	(1,181.69)	10,888.92	12,166.00	(1,277.08)	36,500.00	25,611.08
Landscaping								
6100 - Grounds & Landscaping - Contract	1,181.00	6,431.00	(5,250.00)	20,474.00	25,724.00	(5,250.00)	77,172.00	56,698.00
6115 - Kamehameha Landscape Contract	485.80	601.50	(115.70)	1,953.11	2,405.50	(452.39)	7,216.00	5,262.89
6120 - Turtle Point TH Landscape Contract	1,011.84	1,592.50	(580.66)	2,856.00	6,370.00	(3,514.00)	19,110.00	16,254.00
6150 - Seasonal Color/Plantings	0.00	2,429.50	(2,429.50)	0.00	9,718.50	(9,718.50)	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	2,678.64	11,054.50	(8,375.86)	28,033.11	46,968.00	(18,934.89)	140,904.00	112,870.89
Contracted Services								
6035 - Trash and Recycling Service	8,351.40	8,333.50	17.90	33,392.88	33,333.50	59.38	100,000.00	66,607.12
6434 - Pest Control	63.60	121.00	(57.40)	1,885.88	483.50	1,402.38	1,450.00	(435.88)
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	8,415.00	8,454.50	(39.50)	35,278.76	33,817.00	1,461.76	129,450.00	94,171.24
Repair & Maintenance								
6530 - General Maintenance	3,332.70	3,979.00	(646.30)	11,196.35	15,916.50	(4,720.15)	47,750.00	36,553.65
Total Repair & Maintenance	3,332.70	3,979.00	(646.30)	11,196.35	15,916.50	(4,720.15)	47,750.00	36,553.65
Pool/Community Center Expenses								
6438 - Pool Management	5,076.52	3,766.50	1,310.02	43,722.48	15,066.50	28,655.98	45,200.00	1,477.52
6710 - Pool Supplies	0.00	0.00	0.00	807.80	2,600.00	(1,792.20)	5,200.00	4,392.20
9918 - Pool/Tennis Center Electricity	443.50	833.50	(390.00)	3,372.40	3,333.50	38.90	10,000.00	6,627.60
Total Pool/Community Center Expenses	5,520.02	4,600.00	920.02	47,902.68	21,000.00	26,902.68	60,400.00	12,497.32
Professional Services								
7000 - Audit & Tax Services	400.00	0.00	400.00	7,016.00	0.00	7,016.00	10,100.00	3,084.00

Income Statement Report Lake Manassas ROA Consolidated

October 01, 2021 thru October 31, 2021

	Current Period			Year to Date (4 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Professional Services								
7010 - Engineering Services	0.00	0.00	0.00	0.00	500.00	(500.00)	1,000.00	1,000.00
7015 - Management Reimbursements	15.00	53.50	(38.50)	85.00	213.50	(128.50)	640.00	555.00
7025 - Legal Services - Collections	0.00	1,191.50	(1,191.50)	5,302.69	4,766.50	536.19	14,300.00	8,997.31
7030 - Legal Services - General Counsel	0.00	2,916.50	(2,916.50)	4,849.54	11,666.50	(6,816.96)	35,000.00	30,150.46
7035 - Other Collection Cost	460.00	441.50	18.50	1,545.00	1,766.50	(221.50)	5,300.00	3,755.00
7040 - Management Fees	5,508.00	5,508.00	0.00	22,032.00	22,032.00	0.00	66,096.00	44,064.00
Total Professional Services	6,383.00	10,111.00	(3,728.00)	40,830.23	40,945.00	(114.77)	132,436.00	91,605.77
Taxes								
9000 - Federal Income Tax	2,000.00	2,100.00	(100.00)	2,000.00	2,100.00	(100.00)	4,200.00	2,200.00
9005 - State Income Tax	600.00	1,200.00	(600.00)	600.00	1,200.00	(600.00)	1,200.00	600.00
9015 - Property/Real Estate Tax	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00
Total Taxes	2,600.00	3,300.00	(700.00)	2,600.00	3,300.00	(700.00)	5,550.00	2,950.00
Reserve Contributions								
9108 - Reserve Contributions - Kamehameha	187.50	187.50	0.00	750.00	750.00	0.00	2,250.00	1,500.00
9109 - Reserve Contributions - Turtle Point	341.50	341.50	0.00	1,366.50	1,366.50	0.00	4,100.00	2,733.50
9800 - Repair & Replacement Expenses	33,047.50	33,047.50	0.00	132,190.00	132,190.00	0.00	396,570.00	264,380.00
9806 - Reserve Interest Contribution	532.53	3,750.00	(3,217.47)	2,647.45	15,000.00	(12,352.55)	45,000.00	42,352.55
Total Reserve Contributions	34,109.03	37,326.50	(3,217.47)	136,953.95	149,306.50	(12,352.55)	447,920.00	310,966.05
Total Expense	128,577.34	153,027.50	(24,450.16)	514,598.12	555,657.00	(41,058.88)	1,660,570.00	1,145,971.88
Net Income / (Loss)	1,941.90	(14,605.50)	16,547.40	13,990.67	(1,967.00)	15,957.67	0.00	(13,990.67)

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	125,460	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	1,516,262	1,524,549
4003 - Kamehameha TH Assessments	0	0	0	0	801	802	802	801	802	802	801	802	6,411	9,616
4004 - Turtle Point TH Assessments	0	0	0	0	1,943	1,943	1,943	1,943	1,943	1,942	1,943	1,943	15,540	23,309
4014 - Townhome Assessments	2,452	2,452	2,620	2,620	0	0	0	0	0	0	0	0	10,144	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	615	0	0	0	0	0	0	0	0	2,460	0
Total Assessment Income	128,155	130,078	130,606	129,553	130,648	130,648	130,648	130,647	130,648	130,647	130,648	130,648	1,563,572	1,567,770
Other Income														
4205 - Application Fees	240	1,570	430	35	500	0	500	500	500	500	500	500	5,775	5,500
4220 - Gate & Access Fees	835	(930)	670	185	241	242	242	241	242	242	241	242	2,693	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	1,303	417	417	417	417	417	417	417	417	5,099	5,000
4720 - Legal Reimbursements	437	690	1,271	1,321	392	392	392	392	392	392	392	392	6,852	4,700
4805 - Violation Charges	260	110	620	(2,410)	958	959	959	958	959	959	958	959	6,247	11,500
4815 - Prior Yr Income/Deficit	0	0	0	0	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	33,334	50,000
4910 - Interest Earned - Reserve Accounts	809	708	598	533	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	11,447	13,200
Total Other Income	2,951	1,866	4,414	966	7,775	7,275	7,775	7,775	7,775	7,775	7,775	7,775	71,897	92,800
Total Income	131,106	131,944	135,020	130,519	138,423	137,923	138,423	138,422	138,423	138,422	138,423	138,423	1,635,469	1,660,570
Administrative														
5010 - Bad Debt	1,500	1,500	1,500	1,500	0	0	0	0	0	0	0	0	6,000	18,000
5015 - Bank Charges	0	0	0	0	19	19	19	19	19	19	19	19	150	225
5020 - Board Expenses/Minutes	161	0	0	2,305	0	414	0	414	415	0	0	414	4,123	2,900
5030 - Account Setup/Maintenance	965	878	1,114	722	333	334	334	333	334	334	333	334	6,346	4,000
5035 - Architectural	0	0	45	0	42	42	42	42	42	42	42	42	379	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	0	88	87	88	87	88	87	88	87	700	1,050
5085 - Office Equipment Lease	507	547	1,702	894	542	542	542	542	542	542	542	542	7,984	6,500

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	921	833	834	834	833	834	834	833	834	8,908	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	0	167	167	167	167	167	167	167	167	1,334	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	141	492	492	492	492	492	492	492	492	6,646	5,900
5215 - Postage	444	797	506	584	558	559	559	558	559	559	558	559	6,797	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	130	42	42	42	42	42	42	42	42	464	500
6325 - New Construction Committee	396	1,873	1,518	0	1,133	1,134	1,134	1,133	1,134	1,134	1,133	1,134	12,853	13,600
8150 - LMA Expenses	9,819	0	17,774	29,988	19,466	19,465	19,466	19,465	19,466	19,465	19,466	19,465	213,304	233,583
Total Administrative	16,121	7,092	25,309	37,534	24,065	26,790	24,064	24,477	25,054	24,062	24,065	25,364	283,995	315,435
Payroll & Benefits														
5300 - Management Payroll Reimburseme	14,045	12,741	13,275	12,359	12,885	12,886	12,886	12,885	12,886	12,886	12,885	12,886	155,503	154,624
5308 - PT Covenants Inspector	36	0	0	0	217	217	217	217	217	217	217	217	1,770	2,600
5312 - Security Contract- Western Gatehou	15,336	11,997	15,350	12,096	13,609	13,609	13,609	13,609	13,609	13,608	13,609	13,609	163,646	163,301
5316 - Off Duty Police Patrol	450	635	495	315	642	642	642	642	642	642	642	642	7,029	7,700
Total Payroll & Benefits	29,867	25,373	29,120	24,770	27,353	27,352	27,352	27,353	27,352	27,352	27,353	27,352	327,947	328,225
Insurance														
5445 - General Liability Insurance Premium	1,052	1,926	1,375	1,375	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,395	16,000
Total Insurance	1,052	1,926	1,375	1,375	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,395	16,000
Utilities														
6000 - Electric Service	802	837	759	829	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,226	12,000
6025 - Water Service	1,300	1,839	542	92	709	708	708	709	708	708	709	708	9,439	8,500
6040 - Telephone/Internet	1,245	627	1,080	938	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	14,557	16,000
Total Utilities	3,347	3,302	2,381	1,859	3,043	3,041	3,041	3,043	3,041	3,041	3,043	3,041	35,223	36,500

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	1,181	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	71,922	77,172
6115 - Kamehameha Landscape Contract	496	486	486	486	601	602	602	601	602	602	601	602	6,764	7,216
6120 - Turtle Point TH Landscape Contract	832	832	(832)	1,012	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	14,584	19,110
6150 - Seasonal Color/Plantings	0	0	0	0	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	19,438	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	2,679	13,805	11,055	11,055	11,055	11,055	13,805	11,055	11,055	120,957	140,904
Contracted Services														
6035 - Trash and Recycling Service	8,345	8,345	8,351	8,351	8,333	8,334	8,334	8,333	8,334	8,334	8,333	8,334	100,059	100,000
6434 - Pest Control	554	1,104	164	64	121	121	121	121	121	121	121	121	2,852	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	8,415	8,454	15,455	15,455	15,454	15,455	8,455	8,454	8,455	130,912	129,450
Repair & Maintenance														
6530 - General Maintenance	2,545	3,746	1,573	3,333	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,030	47,750
Total Repair & Maintenance	2,545	3,746	1,573	3,333	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,030	47,750
Pool/Community Center Expenses														
6438 - Pool Management	13,703	10,000	14,943	5,077	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	73,856	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	444	833	834	834	833	834	834	833	834	10,039	10,000
Total Pool/Community Center Expenses	15,331	11,365	15,687	5,520	4,600	4,600	4,600	4,600	4,600	4,600	5,900	5,900	87,303	60,400
Professional Services														
7000 - Audit & Tax Services	0	0	6,616	400	5,050	0	0	0	0	0	5,050	0	17,116	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	15	53	54	54	53	54	54	53	54	512	640
7025 - Legal Services - Collections	986	0	4,317	0	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	14,836	14,300
7030 - Legal Services - General Counsel	432	0	4,418	0	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	28,183	35,000
7035 - Other Collection Cost	415	280	390	460	442	442	442	442	442	442	442	442	5,079	5,300

Income and Expense Projection Report
Lake Manassas ROA
Lake Manassas Residential OA
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	6,383	15,162	10,111	10,111	10,112	10,111	10,111	15,662	10,111	132,321	132,436
Taxes														
9000 - Federal Income Tax	0	0	0	2,000	0	0	0	0	2,100	0	0	0	4,100	4,200
9005 - State Income Tax	0	0	0	600	0	0	0	0	0	0	0	0	600	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	2,600	150	0	0	0	2,100	0	0	0	4,850	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	533	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	32,647	45,000
Total Reserve Contributions	33,048	34,564	35,233	34,109	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	435,567	447,920
Total Expense	128,099	110,369	146,540	128,577	139,270	141,042	138,316	138,732	141,406	134,064	138,170	133,916	1,618,499	1,660,570
Total Lake Manassas Residential OA	3,006	21,575	(11,520)	1,942	(847)	(3,119)	107	(310)	(2,983)	4,359	253	4,507	16,970	0

Income and Expense Projection Report
Lake Manassas ROA
Turtle Point TH
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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 October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	125,460	127,046	127,046	127,046	127,046	127,046	127,046	127,046	127,046	1,516,262	1,524,549
4003 - Kamehameha TH Assessments	0	0	0	0	801	802	802	801	802	802	801	802	6,411	9,616
4004 - Turtle Point TH Assessments	0	0	0	0	1,943	1,943	1,943	1,943	1,943	1,942	1,943	1,943	15,540	23,309
4014 - Townhome Assessments	2,452	2,452	2,620	2,620	0	0	0	0	0	0	0	0	10,144	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	615	0	0	0	0	0	0	0	0	2,460	0
Total Assessment Income	128,155	130,078	130,606	129,553	130,648	130,648	130,648	130,647	130,648	130,647	130,648	130,648	1,563,572	1,567,770
Other Income														
4205 - Application Fees	240	1,570	430	35	500	0	500	500	500	500	500	500	5,775	5,500
4220 - Gate & Access Fees	835	(930)	670	185	241	242	242	241	242	242	241	242	2,693	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	1,303	417	417	417	417	417	417	417	417	5,099	5,000
4720 - Legal Reimbursements	437	690	1,271	1,321	392	392	392	392	392	392	392	392	6,852	4,700
4805 - Violation Charges	260	110	620	(2,410)	958	959	959	958	959	959	958	959	6,247	11,500
4815 - Prior Yr Income/Deficit	0	0	0	0	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	33,334	50,000
4910 - Interest Earned - Reserve Accounts	809	708	598	533	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	11,447	13,200
Total Other Income	2,951	1,866	4,414	966	7,775	7,275	7,775	7,775	7,775	7,775	7,775	7,775	71,897	92,800
Total Income	131,106	131,944	135,020	130,519	138,423	137,923	138,423	138,422	138,423	138,422	138,423	138,423	1,635,469	1,660,570
Administrative														
5010 - Bad Debt	1,500	1,500	1,500	1,500	0	0	0	0	0	0	0	0	6,000	18,000
5015 - Bank Charges	0	0	0	0	19	19	19	19	19	19	19	19	150	225
5020 - Board Expenses/Minutes	161	0	0	2,305	0	414	0	414	415	0	0	414	4,123	2,900
5030 - Account Setup/Maintenance	965	878	1,114	722	333	334	334	333	334	334	333	334	6,346	4,000
5035 - Architectural	0	0	45	0	42	42	42	42	42	42	42	42	379	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	0	88	87	88	87	88	87	88	87	700	1,050
5085 - Office Equipment Lease	507	547	1,702	894	542	542	542	542	542	542	542	542	7,984	6,500

Income and Expense Projection Report

Lake Manassas ROA

As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	921	833	834	834	833	834	834	833	834	8,908	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	0	167	167	167	167	167	167	167	167	1,334	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	141	492	492	492	492	492	492	492	492	6,646	5,900
5215 - Postage	444	797	506	584	558	559	559	558	559	559	558	559	6,797	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	130	42	42	42	42	42	42	42	42	464	500
6325 - New Construction Committee	396	1,873	1,518	0	1,133	1,134	1,134	1,133	1,134	1,134	1,133	1,134	12,853	13,600
8150 - LMA Expenses	9,819	0	17,774	29,988	19,466	19,465	19,466	19,465	19,466	19,465	19,466	19,465	213,304	233,583
Total Administrative	16,121	7,092	25,309	37,534	24,065	26,790	24,064	24,477	25,054	24,062	24,065	25,364	283,995	315,435
Payroll & Benefits														
5300 - Management Payroll Reimburseme	14,045	12,741	13,275	12,359	12,885	12,886	12,886	12,885	12,886	12,886	12,885	12,886	155,503	154,624
5308 - PT Covenants Inspector	36	0	0	0	217	217	217	217	217	217	217	217	1,770	2,600
5312 - Security Contract- Western Gatehol	15,336	11,997	15,350	12,096	13,609	13,609	13,609	13,609	13,609	13,608	13,609	13,609	163,646	163,301
5316 - Off Duty Police Patrol	450	635	495	315	642	642	642	642	642	642	642	642	7,029	7,700
Total Payroll & Benefits	29,867	25,373	29,120	24,770	27,353	27,352	27,352	27,353	27,352	27,352	27,353	27,352	327,947	328,225
Insurance														
5445 - General Liability Insurance Premiun	1,052	1,926	1,375	1,375	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,395	16,000
Total Insurance	1,052	1,926	1,375	1,375	1,333	1,334	1,334	1,333	1,334	1,334	1,333	1,334	16,395	16,000
Utilities														
6000 - Electric Service	802	837	759	829	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,226	12,000
6025 - Water Service	1,300	1,839	542	92	709	708	708	709	708	708	709	708	9,439	8,500
6040 - Telephone/Internet	1,245	627	1,080	938	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	14,557	16,000
Total Utilities	3,347	3,302	2,381	1,859	3,043	3,041	3,041	3,043	3,041	3,041	3,043	3,041	35,223	36,500

Income and Expense Projection Report

Lake Manassas ROA

As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	1,181	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	71,922	77,172
6115 - Kamehameha Landscape Contract	496	486	486	486	601	602	602	601	602	602	601	602	6,764	7,216
6120 - Turtle Point TH Landscape Contract	832	832	180	1,012	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	15,596	19,110
6150 - Seasonal Color/Plantings	0	0	0	0	2,430	2,430	2,430	2,430	2,430	2,430	2,430	2,430	19,438	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	2,679	13,805	11,055	11,055	11,055	11,055	13,805	11,055	11,055	121,969	140,904
Contracted Services														
6035 - Trash and Recycling Service	8,345	8,345	8,351	8,351	8,333	8,334	8,334	8,333	8,334	8,334	8,333	8,334	100,059	100,000
6434 - Pest Control	554	1,104	164	64	121	121	121	121	121	121	121	121	2,852	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	8,415	8,454	15,455	15,455	15,454	15,455	8,455	8,454	8,455	130,912	129,450
Repair & Maintenance														
6530 - General Maintenance	2,545	3,746	1,573	3,333	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,030	47,750
Total Repair & Maintenance	2,545	3,746	1,573	3,333	3,980	3,979	3,979	3,980	3,979	3,979	3,980	3,979	43,030	47,750
Pool/Community Center Expenses														
6438 - Pool Management	13,703	10,000	14,943	5,077	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	73,856	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	444	833	834	834	833	834	834	833	834	10,039	10,000
Total Pool/Community Center Expenses	15,331	11,365	15,687	5,520	4,600	4,600	4,600	4,600	4,600	4,600	5,900	5,900	87,303	60,400
Professional Services														
7000 - Audit & Tax Services	0	0	6,616	400	5,050	0	0	0	0	0	5,050	0	17,116	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	15	53	54	54	53	54	54	53	54	512	640
7025 - Legal Services - Collections	986	0	4,317	0	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	14,836	14,300
7030 - Legal Services - General Counsel	432	0	4,418	0	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	28,183	35,000
7035 - Other Collection Cost	415	280	390	460	442	442	442	442	442	442	442	442	5,079	5,300

Income and Expense Projection Report
Lake Manassas ROA
As of October 31, 2021

Account Description	Jul Actual	Aug Actual	Sep Actual	Oct Actual	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	6,383	15,162	10,111	10,111	10,112	10,111	10,111	15,662	10,111	132,321	132,436
Taxes														
9000 - Federal Income Tax	0	0	0	2,000	0	0	0	0	2,100	0	0	0	4,100	4,200
9005 - State Income Tax	0	0	0	600	0	0	0	0	0	0	0	0	600	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	2,600	150	0	0	0	2,100	0	0	0	4,850	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	533	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	32,647	45,000
Total Reserve Contributions	33,048	34,564	35,233	34,109	37,327	37,327	37,327	37,327	37,327	37,327	37,327	37,327	435,567	447,920
Total Expense	128,099	110,369	147,552	128,577	139,270	141,042	138,316	138,732	141,406	134,064	138,170	133,916	1,619,511	1,660,570
All Departments Summary	3,006	21,575	(12,532)	1,942	(847)	(3,119)	107	(310)	(2,983)	4,359	253	4,507	15,958	0