

**Spread Report**  
**Lake Manassas ROA**  
**FY 2025 Budget - Final**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
<b>Assessment Income</b>													
970 - 4001 -- Residential Assessments	148,180	148,180	148,180	148,180	148,180	148,180	148,180	148,180	148,180	148,180	148,180	148,180	1,778,160
970 - 4003 -- Kamehameha TH Assessments	900	900	900	900	900	900	900	900	900	900	900	900	10,800
970 - 4004 -- Turtle Point TH Assessments	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	29,400
970 - 4080 -- Pipe Stem Assessment	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	19,008
<b>Total Assessment Income</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>153,114</b>	<b>1,837,368</b>
<b>Other Income</b>													
970 - 4205 -- Application Fees	509	509	509	509	509	0	510	509	509	509	509	509	5,600
970 - 4220 -- Gate & Access Fees	383	384	383	383	384	383	383	384	383	383	384	383	4,600
970 - 4710 -- Late Fees & Interest	500	500	500	500	500	500	500	500	500	500	500	500	6,000
970 - 4720 -- Legal Reimbursements	409	408	409	409	408	409	409	408	409	409	408	409	4,900
970 - 4805 -- Violation Charges	834	833	834	834	833	834	834	833	834	834	833	834	10,000
970 - 4825 -- Recovery of Bad Debt	63	63	63	63	63	63	63	63	63	63	63	63	750
970 - 4910 -- Interest Earned - Reserve Accounts	5,059	5,058	5,059	5,059	5,058	5,059	5,059	5,058	5,059	5,059	5,058	5,059	60,700
<b>Total Other Income</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>7,246</b>	<b>7,756</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>7,755</b>	<b>92,550</b>
<b>Total Income</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>160,360</b>	<b>160,870</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>160,869</b>	<b>1,929,918</b>
<b>Administrative</b>													
970 - 5010 -- Bad Debt	417	417	417	417	417	417	417	417	417	417	417	417	5,000
970 - 5015 -- Bank Charges	4	5	4	4	5	4	4	5	4	4	5	4	50
970 - 5020 -- Board Expenses/Minutes	0	429	428	429	0	428	0	429	428	0	0	429	3,000
970 - 5030 -- Account Setup/Maintenance	392	392	392	392	392	392	392	392	392	392	392	392	4,700
970 - 5035 -- Architectural	21	21	21	21	21	21	21	21	21	21	21	21	250
970 - 5040 -- Computer Other-C3	250	250	250	250	250	250	250	250	250	250	250	250	3,000
970 - 5065 -- Committee Expenses	21	21	21	20	21	21	21	21	21	20	21	21	250
970 - 5085 -- Office Equipment Lease	750	750	750	750	750	750	750	750	750	750	750	750	9,000
970 - 5090 -- Office Supplies	584	583	584	584	583	584	584	583	584	584	583	584	7,000
970 - 5095 -- Transponders	0	0	0	0	0	1,250	0	0	0	0	0	1,250	2,500
970 - 5100 -- Storage Rental	175	175	175	100	100	100	100	100	100	175	175	175	1,650
970 - 5115 -- Web Site Maintenance	250	250	250	250	250	250	250	250	250	250	250	250	3,000
970 - 5195 -- Miscellaneous Expenses	0	0	425	0	0	425	0	0	425	0	0	425	1,700
970 - 5210 -- Printing & Copying	542	542	542	542	542	542	542	542	542	542	542	542	6,500
970 - 5215 -- Postage	584	583	584	584	583	584	584	583	584	584	583	584	7,000
970 - 5225 -- Newsletter Services	0	0	600	0	0	600	0	0	600	0	0	600	2,400
970 - 6300 -- Permits & Licenses	25	25	25	25	25	25	25	25	25	25	25	25	300

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<b>Administrative</b>													
970 - 6325 -- New Construction Committee	1,209	1,208	1,209	1,209	1,208	1,209	1,209	1,208	1,209	1,209	1,208	1,209	14,500
970 - 8150 -- LMA Expenses	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	278,000
<b>Total Administrative</b>	<b>28,388</b>	<b>28,817</b>	<b>29,841</b>	<b>28,741</b>	<b>28,313</b>	<b>31,016</b>	<b>28,313</b>	<b>28,742</b>	<b>29,766</b>	<b>28,387</b>	<b>28,388</b>	<b>31,092</b>	<b>349,800</b>
<b>Payroll &amp; Benefits</b>													
970 - 5300 -- Management Payroll Reimbursement	14,923	21,885	13,923	13,923	20,885	15,923	13,923	13,923	13,923	13,923	14,923	14,923	187,000
970 - 5312 -- Security Contract- Western Gatehouse	21,943	21,943	21,943	21,943	21,943	21,943	21,943	21,943	21,943	21,943	21,943	21,943	263,310
970 - 5316 -- Off Duty Police Patrol	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
<b>Total Payroll &amp; Benefits</b>	<b>37,866</b>	<b>44,828</b>	<b>36,866</b>	<b>36,866</b>	<b>43,828</b>	<b>38,866</b>	<b>36,866</b>	<b>36,866</b>	<b>36,866</b>	<b>36,866</b>	<b>37,866</b>	<b>37,866</b>	<b>462,310</b>
<b>Insurance</b>													
970 - 5445 -- General Liability Insurance Premiums	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	17,085
<b>Total Insurance</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>1,424</b>	<b>17,085</b>
<b>Utilities</b>													
970 - 6000 -- Electric Service	1,208	1,209	1,208	1,208	1,209	1,208	1,208	1,209	1,208	1,208	1,209	1,208	14,500
970 - 6025 -- Water Service	833	834	833	833	834	833	833	834	833	833	834	833	10,000
970 - 6040 -- Telephone/Internet	1,333	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	1,333	1,334	1,333	16,000
<b>Total Utilities</b>	<b>3,374</b>	<b>3,377</b>	<b>3,374</b>	<b>3,374</b>	<b>3,377</b>	<b>3,374</b>	<b>3,374</b>	<b>3,377</b>	<b>3,374</b>	<b>3,374</b>	<b>3,377</b>	<b>3,374</b>	<b>40,500</b>
<b>Landscaping</b>													
970 - 6100 -- Grounds & Landscaping - Contract	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	98,660
970 - 6115 -- Kamehameha Landscape Contract	660	660	660	660	660	660	660	660	660	660	660	660	7,915
970 - 6120 -- Turtle Point TH Landscape Contract	1,751	1,751	1,751	1,750	1,751	1,751	1,751	1,751	1,751	1,750	1,751	1,751	21,005
970 - 6150 -- Seasonal Color/Plantings	4,143	4,144	4,143	4,144	4,143	4,143	4,144	4,143	4,144	4,143	4,143	4,143	49,718
970 - 6299 -- Irrigation System Contract	0	4,130	0	0	4,130	0	0	0	0	4,130	0	0	12,390
<b>Total Landscaping</b>	<b>14,775</b>	<b>18,906</b>	<b>14,775</b>	<b>14,775</b>	<b>18,905</b>	<b>14,775</b>	<b>14,775</b>	<b>14,775</b>	<b>14,776</b>	<b>18,904</b>	<b>14,775</b>	<b>14,775</b>	<b>189,688</b>
<b>Contracted Services</b>													
970 - 6035 -- Trash and Recycling Service	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	185,000
970 - 6434 -- Pest Control	250	250	250	250	250	250	250	250	250	250	250	250	3,000
970 - 6442 -- Snow Removal Services	0	0	0	0	0	7,500	7,500	7,500	7,500	0	0	0	30,000
970 - 6444 -- Pipe Stem Snow Removal	0	0	0	0	0	198	198	198	198	0	0	0	792
<b>Total Contracted Services</b>	<b>15,667</b>	<b>15,667</b>	<b>15,667</b>	<b>15,667</b>	<b>15,667</b>	<b>23,365</b>	<b>23,365</b>	<b>23,365</b>	<b>23,365</b>	<b>15,667</b>	<b>15,667</b>	<b>15,667</b>	<b>218,792</b>
<b>Repair &amp; Maintenance</b>													
970 - 6530 -- General Maintenance	3,334	3,333	3,334	3,334	3,333	3,334	3,334	3,333	3,334	3,334	3,333	3,334	40,000

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<b>Repair &amp; Maintenance</b>													
970 - 9100 -- Contingency Operating	1,978	1,978	1,978	1,978	1,978	1,979	1,978	1,978	1,978	1,978	1,978	1,978	23,737
970 - 9814 -- Special Projects	250	250	250	250	250	250	250	250	250	250	250	250	3,000
<b>Total Repair &amp; Maintenance</b>	<b>5,562</b>	<b>5,561</b>	<b>5,562</b>	<b>5,562</b>	<b>5,561</b>	<b>5,562</b>	<b>5,562</b>	<b>5,561</b>	<b>5,562</b>	<b>5,562</b>	<b>5,561</b>	<b>5,562</b>	<b>66,737</b>
<b>Pool/Community Center Expenses</b>													
970 - 6438 -- Pool Management	12,200	9,100	0	0	0	0	0	0	6,100	12,200	12,200	12,200	64,000
970 - 6710 -- Pool Supplies	1,500	1,500	0	0	0	0	0	0	0	0	1,500	1,500	6,000
970 - 9918 -- Pool/Tennis Center Electricity	917	917	917	917	917	917	917	917	917	917	917	917	11,000
<b>Total Pool/Community Center Expenses</b>	<b>14,617</b>	<b>11,517</b>	<b>917</b>	<b>917</b>	<b>917</b>	<b>917</b>	<b>917</b>	<b>917</b>	<b>7,017</b>	<b>13,117</b>	<b>14,617</b>	<b>14,617</b>	<b>81,000</b>
<b>Professional Services</b>													
970 - 7000 -- Audit & Tax Services	0	0	7,300	450	0	0	0	0	0	0	0	0	7,750
970 - 7015 -- Management Reimbursements	42	42	42	42	42	42	42	42	42	42	42	42	500
970 - 7025 -- Legal Services - Collections	1,834	1,833	1,834	1,834	1,833	1,834	1,834	1,833	1,834	1,834	1,833	1,834	22,000
970 - 7030 -- Legal Services - General Counsel	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	2,417	29,000
970 - 7035 -- Other Collection Cost	417	417	417	417	417	417	417	417	417	417	417	417	5,000
970 - 7040 -- Management Fees	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	64,800
<b>Total Professional Services</b>	<b>10,108</b>	<b>10,109</b>	<b>17,408</b>	<b>10,558</b>	<b>10,109</b>	<b>10,108</b>	<b>10,108</b>	<b>10,109</b>	<b>10,108</b>	<b>10,108</b>	<b>10,109</b>	<b>10,108</b>	<b>129,050</b>
<b>Taxes</b>													
970 - 9000 -- Federal Income Tax	0	0	0	5,500	0	0	0	0	5,500	0	0	0	11,000
970 - 9015 -- Property/Real Estate Tax	0	0	0	0	200	0	0	0	0	0	0	0	200
<b>Total Taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,200</b>
<b>Reserve Contributions</b>													
970 - 9108 -- Reserve Contributions - Kamehameha TH	252	252	252	252	252	252	252	252	252	252	252	252	3,020
970 - 9109 -- Reserve Contributions - Turtle Point	654	655	654	654	655	654	654	655	654	654	655	654	7,850
970 - 9110 -- Reserve Contributions Pipe Stems	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	1,518	18,216
970 - 9800 -- R & R Contributions - Common Area	24,279	24,280	24,279	24,279	24,280	24,279	24,279	24,280	24,279	24,279	24,280	24,279	291,350
970 - 9806 -- Reserve Interest Contribution	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	43,320
<b>Total Reserve Contributions</b>	<b>30,313</b>	<b>30,314</b>	<b>30,313</b>	<b>30,313</b>	<b>30,314</b>	<b>30,313</b>	<b>30,313</b>	<b>30,314</b>	<b>30,313</b>	<b>30,313</b>	<b>30,314</b>	<b>30,313</b>	<b>363,756</b>
<b>Total Expense</b>	<b>162,091</b>	<b>170,519</b>	<b>156,144</b>	<b>153,693</b>	<b>158,615</b>	<b>159,717</b>	<b>155,014</b>	<b>155,449</b>	<b>168,068</b>	<b>163,719</b>	<b>162,098</b>	<b>164,795</b>	<b>1,929,918</b>
<b>Net Income / (Loss):</b>	<b>(1,222)</b>	<b>(9,650)</b>	<b>4,725</b>	<b>7,176</b>	<b>2,254</b>	<b>644</b>	<b>5,856</b>	<b>5,420</b>	<b>(7,199)</b>	<b>(2,850)</b>	<b>(1,229)</b>	<b>(3,926)</b>	<b>0</b>