

Spread Report
Lake Manassas ROA
FY 2026 Budget - Final

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Assessment Income													
970 - 4001 -- Residential Assessments	158,720	158,720	158,720	158,720	158,720	158,720	158,720	158,720	158,720	158,720	158,720	158,720	1,904,640
970 - 4003 -- Kamehameha TH Assessments	939	938	939	939	938	939	939	938	939	939	938	939	11,260
970 - 4004 -- Turtle Point TH Assessments	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	30,240
970 - 4080 -- Pipe Stem Assessment	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	25,344
Total Assessment Income	164,291	164,290	164,291	164,291	164,290	164,291	164,291	164,290	164,291	164,291	164,290	164,291	1,971,484
Other Income													
970 - 4205 -- Application Fees	909	909	909	909	909	0	910	909	909	909	909	909	10,000
970 - 4220 -- Gate & Access Fees	433	434	433	433	434	433	433	434	433	433	434	433	5,200
970 - 4710 -- Late Fees & Interest	709	708	709	709	708	709	709	708	709	709	708	709	8,500
970 - 4720 -- Legal Reimbursements	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
970 - 4805 -- Violation Charges	250	250	250	250	250	250	250	250	250	250	250	250	3,000
970 - 4825 -- Recovery of Bad Debt	34	33	34	34	33	34	34	33	34	34	33	34	400
970 - 4910 -- Interest Earned - Reserve Accounts	5,834	5,833	5,834	5,834	5,833	5,834	5,834	5,833	5,834	5,834	5,833	5,834	70,000
Total Other Income	9,668	9,667	9,668	9,668	9,667	8,759	9,669	9,667	9,668	9,668	9,667	9,668	115,100
Total Income	173,958	173,957	173,958	173,958	173,957	173,049	173,959	173,957	173,958	173,958	173,957	173,958	2,086,584
Administrative													
970 - 5010 -- Bad Debt	209	208	209	209	208	209	209	208	209	209	208	209	2,500
970 - 5015 -- Bank Charges	3	3	3	3	3	3	3	3	3	3	3	3	30
970 - 5020 -- Board Expenses/Minutes	0	429	428	429	0	428	0	429	428	0	0	429	3,000
970 - 5030 -- Account Setup/Maintenance	484	483	484	484	483	484	484	483	484	484	483	484	5,800
970 - 5035 -- Architectural	17	17	17	17	17	17	17	17	17	17	17	17	200
970 - 5040 -- Computer Other-C3	250	250	250	250	250	250	250	250	250	250	250	250	3,000
970 - 5065 -- Committee Expenses	4	4	5	4	4	4	4	4	5	4	4	4	50
970 - 5085 -- Office Equipment Lease	634	633	634	634	633	634	634	633	634	634	633	634	7,600
970 - 5090 -- Office Supplies	334	333	334	334	333	334	334	333	334	334	333	334	4,000
970 - 5095 -- Transponders	0	0	0	0	0	2,025	0	0	0	0	0	2,025	4,050
970 - 5100 -- Storage Rental	138	138	138	138	138	138	138	138	138	138	138	138	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	250	0	0	250	0	0	250	0	0	250	1,000
970 - 5210 -- Printing & Copying	434	433	434	434	433	434	434	433	434	434	433	434	5,200
970 - 5215 -- Postage	550	550	550	550	550	550	550	550	550	550	550	550	6,600
970 - 5225 -- Newsletter Services	0	0	775	0	0	775	0	0	775	0	0	775	3,100
970 - 6300 -- Permits & Licenses	21	21	21	21	21	21	21	21	21	21	21	21	250

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Administrative													
970 - 6325 -- New Construction Committee	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,600
970 - 8150 -- LMA Expenses	24,029	24,029	24,030	24,029	24,029	24,029	24,029	24,029	24,030	24,029	24,029	24,029	288,349
Total Administrative	28,570	28,997	30,024	28,999	28,568	32,048	28,570	28,997	30,024	28,570	28,568	32,049	353,979
Payroll & Benefits													
970 - 5300 -- Management Payroll Reimbursement	16,417	16,417	16,417	16,417	16,417	16,417	16,417	16,417	16,417	16,417	16,417	16,417	197,000
970 - 5312 -- Security Contract- Western Gatehouse	22,948	22,948	22,948	22,948	22,948	22,948	22,948	22,948	22,948	22,948	22,948	22,948	275,371
970 - 5316 -- Off Duty Police Patrol	834	833	834	834	833	834	834	833	834	834	833	834	10,000
Total Payroll & Benefits	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	482,371
Insurance													
970 - 5445 -- General Liability Insurance Premiums	1,584	1,583	1,584	1,584	1,583	1,584	1,584	1,583	1,584	1,584	1,583	1,584	19,000
Total Insurance	1,584	1,583	1,584	1,584	1,583	1,584	1,584	1,583	1,584	1,584	1,583	1,584	19,000
Utilities													
970 - 6000 -- Electric Service	1,417	1,416	1,417	1,417	1,416	1,417	1,417	1,416	1,417	1,417	1,416	1,417	17,000
970 - 6025 -- Water Service	1,167	1,166	1,167	1,167	1,166	1,167	1,167	1,166	1,167	1,167	1,166	1,167	14,000
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
Total Utilities	3,917	3,916	3,917	3,917	3,916	3,917	3,917	3,916	3,917	3,917	3,916	3,917	47,000
Landscaping													
970 - 6100 -- Grounds & Landscaping - Contract	8,469	8,468	8,469	8,469	8,468	8,469	8,468	8,469	8,469	8,468	8,469	8,468	101,620
970 - 6115 -- Kamehameha Landscape Contract	680	680	680	680	680	680	680	680	680	680	680	680	8,160
970 - 6120 -- Turtle Point TH Landscape Contract	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	21,840
970 - 6150 -- Seasonal Color/Plantings	0	0	8,985	0	0	0	0	0	0	0	35,968	0	44,953
970 - 6299 -- Irrigation System Contract	4,337	0	0	0	4,337	0	0	0	4,337	0	0	0	13,011
Total Landscaping	15,306	10,968	19,953	10,969	15,305	10,969	10,968	10,969	15,306	10,968	46,937	10,968	189,584
Contracted Services													
970 - 6035 -- Trash and Recycling Service	15,475	15,475	15,475	15,475	15,475	15,475	15,475	15,475	15,475	15,475	15,475	15,475	185,700
970 - 6434 -- Pest Control	259	258	259	259	258	259	259	258	259	259	258	259	3,100
970 - 6442 -- Snow Removal Services	0	0	0	0	0	7,654	7,654	7,654	7,654	0	0	0	30,614
970 - 6444 -- Pipe Stem Snow Removal	0	0	0	0	0	638	638	638	638	0	0	0	2,550
Total Contracted Services	15,734	15,733	15,734	15,734	15,733	24,025	24,025	24,024	24,025	15,734	15,733	15,734	221,964

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Repair & Maintenance													
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
Total Repair & 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
Pool/Community Center Expenses													
970 - 6438 -- Pool Management	12,942	9,100	0	0	0	0	0	0	6,100	12,200	12,942	12,943	66,227
970 - 6710 -- Pool Supplies	1,750	1,750	0	0	0	0	0	0	0	0	1,750	1,750	7,000
970 - 9918 -- Pool/Tennis Center Electricity	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
Total Pool/Community Center Expenses	15,692	11,850	1,000	1,000	1,000	1,000	1,000	1,000	7,100	13,200	15,692	15,693	85,227
Professional Services													
970 - 7000 -- Audit & Tax Services	0	0	8,025	0	0	0	0	0	0	900	0	0	8,925
970 - 7015 -- Management Reimbursements	184	183	184	184	183	184	184	183	184	184	183	184	2,200
970 - 7025 -- Legal Services - Collections	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,000
970 - 7030 -- Legal Services - General Counsel	2,334	2,333	2,334	2,334	2,333	2,334	2,334	2,333	2,334	2,334	2,333	2,334	28,000
970 - 7035 -- Other Collection Cost	484	483	484	484	483	484	484	483	484	484	483	484	5,800
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
Total Professional Services	10,317	10,316	18,342	10,317	10,316	10,317	10,317	10,316	10,317	11,217	10,316	10,317	132,725
Taxes													
970 - 9000 -- Federal Income Tax	0	0	0	9,000	0	0	0	0	9,000	0	0	0	18,000
970 - 9005 -- State Income Tax	0	0	0	2,400	0	0	0	0	0	0	0	0	2,400
970 - 9015 -- Property/Real Estate Tax	0	0	0	0	100	0	0	0	0	0	0	0	100
Total Taxes	0	0	0	11,400	100	0	0	0	9,000	0	0	0	20,500
Reserve Contributions													
970 - 9108 -- Reserve Contributions - Kamehameha TH	259	258	259	259	258	259	259	258	259	259	258	259	3,100
970 - 9109 -- Reserve Contributions - Turtle Point	667	667	667	667	667	667	667	667	667	667	667	667	8,000
970 - 9110 -- Reserve Contributions Pipe Stems	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	25,344
970 - 9800 -- R & R Contributions - Common Area	33,604	33,603	33,604	33,604	33,603	33,604	33,604	33,603	33,604	33,604	33,603	33,604	403,240
970 - 9806 -- Reserve Interest Contribution	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	54,550
Total Reserve Contributions	41,187	41,186	41,187	41,187	41,186	41,187	41,187	41,186	41,187	41,187	41,186	41,187	494,234
Total Expense	175,836	168,079	175,271	168,636	161,237	168,576	165,097	165,520	185,990	169,906	207,460	174,978	2,086,584
Net Income / (Loss):	(1,878)	5,879	(1,313)	5,323	12,721	4,474	8,862	8,437	(12,032)	4,052	(33,503)	(1,020)	(0)