



The Glen Echo

Newsletter of Fairlington Glen

July 2025

Being Neighborly in Fairlington Glen

For many years before I bought a condo in the Glen, I lived in various apartments in Virginia, Florida, Connecticut, and Maine. If you've ever lived in an apartment complex, then you can relate to what I'm saying - nobody that lives there talks to each other or knows each other's names. It's a sad reality. When I came to the Glen, though, I noticed an immediate difference. People here are neighborly.

In Fairlington, neighbors know each other's names and they talk to each other. You don't have to live here long before you start making friends with your neighbors. Whether you are a newcomer to the Glen or a long-time resident, take the time to know your neighbors.

Sometimes you'll run into your neighbors when you're out for a walk or taking your recycling to the bins. Whether it's a passing "good morning" or a short conversation, it's neighbors talking to neighbors. Sometimes it may be a patio gathering with cold beverages or a chance run-in on Election Day at the polls. Again, it's neighbors talking to neighbors.

Please don't take your neighbors for granted. Get to know them. Invite them to your house for a meal. And celebrate living with so many wonderful people in this great community.

I know of many times when a neighbor goes out of town, whether for work or personal travel, that they'll ask another neighbor to keep an eye on the house and to pick up any packages that may be delivered. It doesn't take much time and effort for you to do this for a neighbor.

I've heard of cases where a neighbor will drive another to a doctor's appointment. I've done it myself, and I've been the lucky recipient of good fortune when a neighbor volunteered to take me to a 6:30am colonoscopy appointment and wait until it's over to drive me home.

Remember, we all have neighbors in Fairlington. So, choose to be neighborly.

Jay Yianilos / Editor

The *Glen Echo* is published monthly. Our editor is always looking for ideas or input. Please email him at jasonyianilos@yahoo.com.

The *Glen Echo* is published online each month on the Glen website, at <https://www.fairlingtonglen.com>. To be notified by email when the latest edition is published, with a link to the newsletter, sign up for Glen Alerts via the Glen's website. Your email address will only be used for official Glen business.

Latest News From the Board

The Fairlington Glen Board of Directors held their monthly meeting on Tuesday, June 10, 2025. Here are some of the highlights.

APPROVED

Moved to ratify the earlier unanimous email vote to approve a contract with Ploutis Contracting in the amount of \$67,425 for exterior painting of Courts 13-16 (on schedule).

Moved to ratify the earlier unanimous email vote approve a contract with Kolas Contracting, Inc. in the amount of \$113,990 for exterior painting of Courts 1-4 (one-year ahead of schedule).

Moved to ratify the earlier unanimous email vote to approve a variance request for the installation of a radon mitigation system at 3594 S. Stafford Street (Court 11).

NOTES

The Glen's long-time volunteer water monitor, Bill Worsley, has moved. He used to monitor water usage by court meter to help detect leaks. The Board has asked Cardinal to absorb these duties and build the cost into our contract.

Board Secretary Seth Theuerkauf has announced that he will step down from the Board at the end of this year's cycle. That will create an opening on the Board to cover the last year of his three-year term. Elections will be held at the Annual Meeting in November.

A portion of the baby pool's white coating has cracked and created a hole. Atlantic Pools will make the necessary repairs as needed during the pool season then do a thorough analysis at the end of the season to see what's causing this to happen. Both the baby pool and the main pool received white coat treatments a year ago. The warranty period is two years, so we will not be billed for any of this.

The Landscape Committee has seeded clover and grass in Courts 8 & 10 in shaded areas where grass has been difficult to grow in the past. The committee is also working on ivy removal and ivy suppression.

NEXT MEETING

The next monthly Board meeting is scheduled on Tuesday, July 8, 2025, at 6:30pm. The meeting will be held virtually via Zoom. Details to access the meeting will be announced closer to the date.

INDEPENDENCE DAY SCHEDULE CHANGES

As we all gather to celebrate our nation's independence on Friday, July 4, Cardinal Management Group offices will be closed.

In addition, the Glen's onsite staff, Nelson & María, and our onsite manager, Amy, will be off. Normal hours will resume on Monday, July 7. For emergency service, see the emergency number at the bottom of the Glen's contact list.



While the offices will be closed on the 4th of July, trash WILL be picked up as normal.

Summer Fun at the Glen Pool

LAP SWIM HOURS - A Fairlington Glen tradition continues this summer at the pool. Tuesday and Friday mornings from July 1 to August 29 will be reserved for lap swimmers only during the hours from 9:00 to 10:00am. This is always a favorite of those who like to do some early-morning lap lane swimming either before work or before getting the day started. The pool is only open for lap swimmers during this hour. Otherwise, the pool opens at 10:00am.



FAIRLINGTON FINS - FINS (Fairlingtonians Interested in Neighborhood Swimming) is a swim program based in Fairlington for children between 5 and 10 years old. The program teaches safe water play and lap protocol. Also, FINS introduces swim racing in a gently competitive setting. The program runs for three weeks in July, and this year the Glen Pool will host the FINS from July 14 to 18. Practices will be held Monday-Thursday from 4:30 to 6:30pm. The meet will close out the week on Friday from 6:00 to 7:00pm. Please help us welcome these young swimmers from North and South Fairlington to the Glen.

GENERAL POOL NOTES - You may bring your own food or snacks with you to the pool; however, food may only be consumed in the two designated areas within the pool enclosure and must be at least ten feet from the swimming pool edge.

Non-alcoholic beverages in non-breakable containers are permitted in the pool area, but not in the pool. All trash must be deposited in receptacles provided.

Glass or ceramic containers of any type are not allowed in the pool enclosure.

Smoking is NOT permitted at the pool facility, in the restrooms, or within 25 feet of the pool entrance.

No pets will be allowed in or on the pool premises.

As a courtesy to others, if you are playing with noodles and/or kick boards in the pool then please take them out of the water with you as you get out. These items should be returned to their bins so that others can enjoy them too.

Questions or concerns? Please email the committee at glenpool-pass@gmail.com.



Glen Board President Charlie Robbins calls the Glen Pool our greatest amenity. Residents agree, especially during summer heatwaves.

Pool Party Helps Kick Off Summer

What's believed to be a record-setting crowd came to the Glen Pool on Saturday, June 21 for a Glen summer tradition - the pool party.

Whether you went swimming or not, this event is always a great opportunity to visit with your neighbors on a sunny afternoon.

Kudos to the Pool Committee for a wonderful party. And thanks to our volunteer grillers: James Palmeter, Tim Wallace, Rob Bouchard, Chance Neff, Rob Keith, and Rob Townley.

In addition to the hamburgers and hot dogs that the Glen provided, neighbors brought some tasty treats like homemade mac & cheese, homemade salsa, lemonade, homemade chocolate ice cream, various chips, cookies, brownies, and cupcakes.



Enjoy more pics from the pool party on page 5.







2025 Pool Schedule

May 24 – June 15

Memorial Day (May 26)	10:00am – 8:00pm
Monday – Friday	12:00pm – 8:00pm
Saturday - Sunday	10:00am – 8:00pm

June 16 – June 30

Monday – Thursday	10:00am – 8:00pm
Friday - Saturday	10:00am – 9:00pm
Sunday	10:00am – 8:00pm
Pool Party (June 21)	4:00pm – 7:00pm

July 1 – July 31

Monday – Thursday	10:00am – 8:00pm
Tuesday & Friday (lap swimming)	9:00am – 10:00am
Friday-Saturday	10:00am – 9:00pm
Sunday	10:00am – 8:00pm
FINS Practice (July 14-17)	4:30pm – 6:30pm
FINS Meet (July 18)	6:00pm – 7:00pm

August 1 - September 1

Monday – Sunday	10:00am – 8:00pm
Tuesday & Friday (lap swimming)	9:00am – 10:00am
Labor Day (Sept 1)	10:00am – 8:00pm

September 2 – September 14

Monday – Thursday	Closed
Friday	3:00pm – 7:00pm
Saturday – Sunday	10:00am – 7:00pm

Private Swim Lessons June 14 – July 30

Saturday, Sunday, & Monday	10:30am – 12:30pm
Monday & Wednesday	4:00pm – 6:00pm

Glen Board Secretary to Retire



As the second year of his three-year term approaches its end in November 2025, Glen Board Secretary Seth Theuerkauf has announced his intent to retire from the Board.

During his term, Seth faithfully prepared the minutes of each meeting, an essential but time-consuming task with a monthly deadline. He took the lead in numerous maintenance projects and improvement efforts, to name a few: our soft washing procedure for removal of mold from Glen roofs and wood; the replacement of our carriage lamp fixtures; the replacement of our street trash cans; getting a pavement contractor to fix concrete spalling that took place after the contractor replaced one of our concrete service roads (a \$20,000 fix job); launching an effort to use better paint cycled batch painting; substantially contributing to reducing the cost of our proactive batch roof maintenance program; and substantially contributing to a discussion of the bidding specifications for court pavement work. He did all this while holding a full-time job and tending to the needs of his growing family.

We invite Glen co-owners to consider tossing their hats in the ring to take his place. Seth helped to make the Glen an even better place to live, and you can, too. Even by just showing up.

Congratulations to our Account Manager

Cardinal Management Group, Inc. recently announced that Crystal Williams, the Glen's Account Manager, has earned the prestigious Professional Community Association Manager (PCAM) designation from the Community Associations Institute.

This honor is the highest professional recognition nationwide for managers specializing in community association management.

To achieve this milestone, Crystal completed all six M-200-level courses, earned her Certified Manager of Community Associations (CMCA) certification, demonstrated five years of hands-on experience, and successfully passed a rigorous case study. Her dedication to excellence, professionalism, and ethical leadership shines through this accomplishment.

Join us in congratulating Crystal on this significant achievement and thanking her for her continued commitment to elevating that standards of community management. Crystal is a true asset to the Glen!



Needed: A Few Good Residents Willing to Serve

In the coming months, this newsletter will be issuing invitations to serve on the Glen Board and its committees.

Service on the Glen Board can be most rewarding. Board members make lasting, positive changes to our community - changes that increase property values and make it easier to live here. Facing unfavorable headwinds, Board members have risen to the challenge, using their skills to minimize damage from trends such as

rising insurance costs and declining investment returns. Board service also gives members an opportunity to sharpen skills, such as computer and accounting, and to learn more about their own units and the Glen's common areas. Last, but not least, the working comradery and chance to get to know residents makes it all run smoother.



Of course, effective service on the Glen Board can be demanding, especially for the Board's major officers. Board members prepare for and attend a two-hour meeting each month. They usually spend several hours a week on Glen matters, such as studying reports (from management, fellow Board members, and committee chairs) and answering emails. An effective Board member must become familiar with the Glen's By-Laws, its Handbook, and its physical plant.

Fortunately, Board service has become less demanding than it was in the past. Board members now have dedicated site management to assist residents and to administer contracts. Online monthly meetings allow Board members to attend monthly meetings when they are out-of-town, not feeling their best, the weather is terrible, etc. Rather than have to research and solve the same problems as leadership changes and memories fade, Board members now have a comprehensive Handbook, Maintenance Manual, and a Landscape Manual to show themselves what to do.

The Glen will be run by those who show-up. Will you respond to these calls to serve?

If you're interested in learning more about volunteer service on the Glen Board or any of its committees, please reach out to any current Board member. Each will be more than happy to share his experiences and answer your questions.

Vacancies Need to be Filled in the CRG



Courts 5 and 11 are in need of new members to the Court Representative Group (CRG) after previous members have since moved from the Glen.

Fairlington Glen's CRG serves as the primary communication link between co-owners/residents and the Board. The CRG serves as a forum for interchange and communication at the local court level and deals with tasks that are best performed on a court-by-court basis. The CRG is chaired by a co-owner and is comprised of a representative and/or alternate (co-owners or renters) from each of the 16 courts.

Among the CRG's functions:

- Welcome new residents to the court.
- Maintain a contact list with email addresses for your court.
- Transmit information from the Board to the court's residents.
- Check for rules violations.
- Inform residents of and remind them of Glen policies.
- Monitor the physical upkeep of the court and report maintenance problems.

In addition, the CRG desperately needs a new chair to unify the group. The chair must be a Glen co-owner who is serving as a court rep within the CRG.

Volunteers are encouraged to contact Glen Board President (and Court 13 Court Rep) Charlie Robbins at cbrobbins63@gmail.com.

Contribute to the Fairlington Coloring Book

The Fairlington Historical Society is developing a special Fairlington community coloring book. If you enjoy drawing, they'd be delighted to showcase your artwork in the coloring book that will be distributed to children at upcoming Fairlington events in the fall.

They're looking for artwork illustrating Fairlington's nature, activities, and landscapes. Please email an 8.5" x 11" sized black lined drawing PDF file (s), along with your name, to president@fairlingtonhistoricalsociety.org.

During Summer's Heat, Water Smarter

With the heat and humidity of summer, the moisture in the soil tends to evaporate quickly. In order to ensure that the water we use for our plants doesn't go to waste, we offer some watering tips for better results.



Do not water every day, but rather water plants and shrubs once or twice a week and water deeply to soak the soil so that the water soaks deep into the roots, where the plants take up the moisture. Watering daily generally leads to surface watering. You want to encourage deeper root growth, and if you water on top of the soil, the roots don't force downward for moisture.

Do not water the foliage of plants unless you're spraying a bug infestation.

The ideal time to water is during the evening around sunset, if possible with your schedule. If the evening doesn't work for you, then the early morning is a second best option. When you water in the middle of the day, the heat and the bright sun shining causes evaporation so the water does not get to sink down into the roots where it is needed most. Watering in the evening allows the water to settle into the soil and gets the roots nice and cool and moist.

Not Sure When to Water Trees or How Much?



Like plants and grass, the best time of day to water trees is early morning and late evening. You can estimate that about two gallons of water flow through a typical garden hose per minute. Therefore, you should water newly planted trees for at least three minutes. Run sprinklers a bit longer.

Both young and mature trees can benefit from extra water. Water young trees 25 gallons a week. Water mature trees during drought by laying a garden hose over the roots and letting it water at a low setting, for 30 minutes a week.

Take responsibility of trees in public spaces near your home. Arlington County often encourages people to help with watering. If you choose to help, the County suggests one week after the last watering. Simply place the hose in the opening at the top of the tree bag and fill until the bag is full.

Check local non-profit Casey Trees' weekly watering alerts to find out when watering is needed at <http://caseytrees.org/water>.

Great Tips to Combat Summer's Heat



There is hot, and then there is HOT! Extreme heat is a period of high heat and humidity with temperatures above 90 degrees for at least two to three days. In extreme heat your body works extra hard to maintain a normal temperature, which can lead to death. Extreme heat is responsible for the highest number of annual deaths among all weather-related hazards.

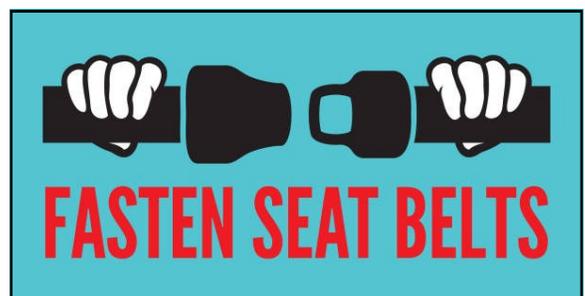
We've just survived the "heat dome" of late June. Here are some tips, which may seem obvious at this point, to help beat the heat as summer continues:

- Drink plenty of non-alcoholic fluids like water, even if you're not thirsty
- Wear light-weight, loose-fitting clothing
- Stay cool by staying indoors during the hottest parts of the day
- Schedule outdoor activities carefully and wear sunscreen
- If you exercise outdoors, go in the morning or evening hours
- Eat light, regular meals - avoid hot foods and heavy meals
- NEVER leave anyone - infants, children, or pets - in a parked car
- Know the signs of heat-related illness, including these:
 1. An extremely high body temperature (above 103° F)
 2. Red, hot, and dry skin (no sweating)
 3. Rapid, strong pulse
 4. Throbbing headache

Buckle Up - Front & Back; It's the Law

Several new laws went into effect in Virginia on July 1, 2025, and among those is:

Everyone in a vehicle must now wear a seat-belt, including adults riding in the back, or they could get a \$25 fine. Previously, back-seat passengers over 18 were not required to buckle up. Although this is a secondary offense (meaning you can't be pulled over just for that), it can be cited if there's another violation.



Summer Energy Savings Tips



Since summer officially started, we've experienced high temps, high humidity, and very little rain to cool things off. These extreme temperatures can really drive up energy bills. What can you do to stay cool AND save money? Here are some ideas:

ADJUST YOUR THERMOSTAT - Set it to at least 75°F or get a smart thermostat for efficient temperature control.

TURN DOWN YOUR WATER HEATER - Set it to "medium" and take shorter, cooler showers to save on hot water costs.

USE FANS - Ceiling fans create a wind chill effect. Set them counterclockwise for summer to push cool air down.

USE APPLIANCES WISELY - Run dishwashers, washers, and dryers with full loads during cooler times of the day.

UNPLUG ELECTRONICS - Unplug appliances when not in use to prevent energy drain.

AVOID STOVE & OVEN USE - Prepare salads and other non-cook dishes, use crockpots and other smaller appliances, or use outdoor grills to keep your kitchen cooler.

CLOSE CURTAINS & BLINDS - Block the sun's rays during peak hours (Noon-4:00pm) to maintain lower indoor temperatures.

SWITCH TO LED BULBS - LED's produce less heat and use less energy than incandescent bulbs.

CHECK FOR LEAKS - Seal windows and doors to prevent warm air from entering your home.

MAINTAIN HVAC SYSTEM - Regularly change filters and trim nearby foliage to ensure efficient operation.

save
ENERGY

save
MONEY

Getting Ready for the July 4th Parade

The July 4th parade, a Fairlington tradition, lines up at 9:45am on Friday, July 4 next to the old fire station at 3116 S. Abingdon Street. The parade will begin at 10:00am, and it marches up Abingdon to the Fairlington Villages Community Center parking lot.



Fairlingtonians are encouraged to decorate their bikes, pets, and children in patriotic attire to join the fun. And if you don't want to march in the parade, you can stand along the sidewalk in your red, white and blue to cheer on the participants.

Following the parade, there is a community-wide celebration at the Fairlington Villages Community Center parking lot, 3005 S. Abingdon Street, with free hot dogs, ice cream, and cold drinks. Purchase goodies at the annual Fairlington Bake Sale, with all proceeds to be donated to the Arlington Food Assistance Center (AFAC).

B Building Fire Inspections



July in the Glen means it's time for our annual fire inspections in each of the B Buildings.

The Glen has 23 B Buildings, and each building has smoke detectors located in the upstairs and downstairs hallways PLUS an upstairs hallway fire extinguisher. The fire extinguishers are inspected and tested annually by a contractor. These inspections typically occur during July, and are scheduled to be completed this month by Scotty's Fire Extinguisher Service of Alexandria.

In addition, our onsite staff will test (and replace, if needed) all of the smoke detector batteries annually during the month of July.

Email Scammers Just Won't Give Up

I would like to know if you're available, Maynard needs to pay a vendor today but he's having issues with his Zelle & PayPal accounts. to make the payment. Are you familiar with Zelle or PayPal? Please let me know if you can help pay with either of these payment platforms. It's urgent, Maynard will send you a reimbursement check if you can help. Please get back to me as soon as you get this.

Best Regards!
Charlie Robbins

Just a sample of a scam email message. Please be cautious if you receive something like this.

We've stressed it again and again in this newsletter, and now we're doing it yet again because the scammers just don't let up.

CAUTION - We continue to see evidence of spam email messages (like the one to the left) that are trying to solicit gift cards and other valuables while pretending to be members of the Glen Board or management staff.

Please note that Board members or Glen volunteers will never ask you for such things.

When in doubt, always check the email address of the sender or consult with a Board member or our onsite manager before taking any action. It's always best to delete such suspicious messages without clicking on any links or even responding at all.

Street Sweepers will Return to the Glen

Arlington County's street sweepers are scheduled to be back in Fairlington on Wednesday, July 9.

Street sweeping removes accumulated debris and pollutants such as sand, salt, metals, petroleum products and bacteria before they wash into streams, the Potomac River, and the Chesapeake Bay. Neighborhoods in Arlington are swept four times a year: twice in the spring and twice in the fall.



The County estimates that 814 lane miles are swept countywide each month. The County has divided Arlington's 59 civic associations into 14 street sweeping zones, and Fairlington falls into Zone 3.

Street sweeping occurs between 7:30am and 3:00pm. Arlington County asks residents who have parked on County streets to move their cars from the streets on street sweeping days so that the street sweepers can provide more effective results.

Fairlington Glen Contact List (July 2025)

BOARD OF DIRECTORS

President	Charlie Robbins	3534 S. Stafford	703-907-9842	cbrobbins63@gmail.com
Vice President	Jeremy Wiedemann	4172 S. 36th	323-434-3260	jmwiedemann.fairlington.glen@gmail.com
Treasurer	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixonjr@gmail.com
Secretary	Seth Theuerkauf	4132 S. 36th	252-723-9513	seth.fairlington.glen@gmail.com
At Large	TJ Doyle	4134 S. 36th	202-306-5291	tj.doyle.fairlington.glen@gmail.com

COURT REPRESENTATIVES GROUP (CRG) / Chair Michael Wells (Court 7)

1 (27 units)	Suzanne Wible	3509A S. Stafford	301-751-2155	sfwible@hotmail.com
2 (26)	Thora Stanwood	3551 S. Stafford, #A1		thorastanwood@gmail.com
3 (27)	Tina Collier	3581 S. Stafford, #A1	864-325-9004	tinagirl51@yahoo.com
4 (23)	Elizabeth Dreazen	4133 S. 36th	847-208-0198	edreazen@aol.com
5 (17)	VOLUNTEER NEEDED			
6 (24)	Jeremy Wiedemann	4172 S. 36th	323-434-3260	jmwiedemann.fairlington.glen@gmail.com
7 (16)	Michael Wells	4208 S. 36th	571-429-1018	mike_8453@yahoo.com
8 (16)	Chris Bell	3617 S. Taylor	850-723-5814	bellcrt@yahoo.com
9 (22)	Roxanne Sykes	3513 S. Utah	703-567-4865	roxannesykes@comcast.net
10 (25)	Carol Goodloe	4343 S. 36th	703-232-5142	cagoodloe@comcast.net
11 (22)	VOLUNTEER NEEDED			
12 (22)	Lori Derkay	3566 S. Stafford	703-379-2895	lori.derkay@outlook.com
13 (23)	Charlie Robbins	3534 S. Stafford	703-907-9842	cbrobbins63@gmail.com
14 (14)	Ellen McDermott	4206 S. 35th	703-575-7864	ellenmcdermott@yahoo.com
15 (36)	Mike Hahn	4270 S. 35th	703-578-3138	mhahn10262@cs.com
16 (12)	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixonjr@gmail.com

COORDINATORS and COMMITTEE CHAIRS

Archivist /Finance	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixonjr@gmail.com
Basketball	Patrick Murray	4144 S. 36th	703-945-5224	pgmurray@att.net
Safety & Security				amy.steliga@cardinalmanagementgroup.com
Glen Echo	Jay Yianilos			jasonyianilos@yahoo.com
Landscape	M. Joy Bickelhaupt		703-203-0583	joy.bickelhaupt@gmail.com
Pool (co-chairs)	Lori Derkay - 703-379-2895 lori.derkay@outlook.com / Carol Goodloe - 703-232-5142 cagoodloe@comcast.net			
Tennis (co-chairs)	Carol Goodloe - 703-232-5142 cagoodloe@comcast.net / Sandy Thurston - 703-244-2761 sandy2swim@gmail.com			
Variance	Greg Lukmire	4234 S 35th	703-795-5865	glukmire@verizon.net
Onsite Staff	María Castro and Nelson Ordoñez		703-820-9567	fairlingtonglenstaff@hotmail.com
Account Manager	Crystal Williams, Cardinal Management		703-569-5797 x5024	crystal.williams@cardinalmanagementgroup.com
Onsite Manager	Amy Steliga (Amy's office hours: Monday, Wednesday, & Friday telework AND Tuesday & Thursday 9:00am-1:00pm)		703-820-9567	amy.steliga@cardinalmanagementgroup.com

EMERGENCY NUMBER (after business hours and on weekends and holidays) 703-569-5797

NOTE: The Glen does not retain contractors for, or allow staff to undertake, repairs that are a co-owner responsibility under its By-laws (such as sink backups), absent emergency where the co-owner is unable to act (disabled, out-of-town, etc.).

July 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Lap Swim 9-10am Pool Open 10am-8pm	2 Pool Open 10am-8pm	3 Pool Open 10am-8pm	4  Lap Swim 9-10am Pool Open 10am-9pm	5 Pool Open 10am-9pm Bulk Trash Pick Up
6 Pool Open 10am-8pm	7 Pool Open 10am-8pm	8 Lap Swim 9-10am / Pool Open 10a-8p / Board Meeting 6:30pm	9 Pool Open 10am-8pm	10 Pool Open 10am-8pm	11 Lap Swim 9-10am Pool Open 10am-9pm	12 Pool Open 10am-9pm
13 Pool Open 10am-8pm	14 Pool Open 10am-8pm	15 Lap Swim 9-10am Pool Open 10am-8pm	16 Pool Open 10am-8pm	17 Pool Open 10am-8pm	18 Lap Swim 9-10am Pool Open 10am-9pm	19 Pool Open 10am-9pm
20 Pool Open 10am-8pm	21 Pool Open 10am-8pm	22 Lap Swim 9-10am Pool Open 10am-8pm	23 Pool Open 10am-8pm	24 Pool Open 10am-8pm	25 Lap Swim 9-10am Pool Open 10am-9pm	26 Pool Open 10am-9pm
27 Pool Open 10am-8pm	28 Pool Open 10am-8pm	29 Lap Swim 9-10am Pool Open 10am-8pm	30 Pool Open 10am-8pm	31 Pool Open 10am-8pm		

August 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Lap Swim 9-10am Pool Open 10am-8pm	2 Pool Open 10am-8pm Bulk Trash
3 Pool Open 10am-8pm	4 Pool Open 10am-8pm	5 Lap Swim 9-10am Pool Open 10am-8pm	6 Pool Open 10am-8pm	7 Pool Open 10am-8pm	8 Lap Swim 9-10am Pool Open 10am-8pm	9 Pool Open 10am-8pm
10 Pool Open 10am-8pm	11 Pool Open 10am-8pm	12 Lap Swim 9-10am / Pool Open 10a-8p / Board Meeting 6:30pm	13 Pool Open 10am-8pm	14 Pool Open 10am-8pm	15 Lap Swim 9-10am Pool Open 10am-8pm	16 Pool Open 10am-8pm
17 Pool Open 10am-8pm	18 Pool Open 10am-8pm	19 Lap Swim 9-10am Pool Open 10am-8pm	20 Pool Open 10am-8pm	21 Pool Open 10am-8pm	22 Lap Swim 9-10am Pool Open 10am-8pm	23 Pool Open 10am-8pm
24 Pool Open 10am-8pm	25 Pool Open 10am-8pm	26 Lap Swim 9-10am Pool Open 10am-8pm	27 Pool Open 10am-8pm	28 Pool Open 10am-8pm	29 Lap Swim 9-10am Pool Open 10am-8pm	30 Pool Open 10am-8pm
31 Pool Open 10am-8pm						

SUMMARY OF AUDIT OF CALENDAR YEAR 2024

- Maynard H. Dixon, Jr., Fairlington Glen Treasurer

The final report on the audit of 2024 has been published to our website at <https://www.fairlingtonlen.com/>. This is my summary and comments on that report. If you want to discuss this, please e-mail me at MaynardDixonJr@gmail.com.

The results are shown in the Audit/Budget Accounts Table at the end of this document. (Note that Cardinal Management changed its account numbers in 2023.) As shown in this Table, we ended 2024 with a **\$48,218** deficit of income less than all uses of income (including reserve contributions).¹ Our 2024 deficit would have turned into a surplus absent a \$78,477 increase in our Account 51750 Insurance costs, an industry-wide increase having nothing to do with our loss history. See the discussion of insurance below and our articles in the January and June 2024 newsletters.

This and prior year results (after rounding) are included within Column (6) of the historical table below Table (2015-2024 data from audits):

(1) Year	(2) Income	(3) Operating Expenses	(4) Income Minus Operating Expenses	(5) Reserve Contributions	(6) Income Minus <u>All</u> Uses of Income
2015	1,502,305	916,575	585,730	608,075	(22,345)
2016	1,536,719	926,014	610,706	629,283	(18,577)
2017	1,590,262	1,009,859	580,403	633,320	(52,917)
2018	1,651,022	1,088,273	562,749	672,524	(29,575)
2019	1,706,091	1,055,941	650,150	682,377	(32,227)
2020	1,749,855	967,909	781,946	674,126	107,820
2021	1,786,587	1,089,996	696,591	683,855	12,736
2022	1,832,471	1,172,426	660,045	701,925	(41,880)
2023	1,947,459	1,164,369	783,090	729,894	53,196
2024	2,029,367	1,311,065	718,302	766,520	(48,218)

Our operating surplus allows us to contribute to reserves. In 2024, as shown in Column (4) of the table above, we ended that year with an operating surplus of \$718,302 = total income of \$2,029,367 minus total operating expense of \$1,311,065. When the annual reserve contributions in Column (5) are added to the annual entries in Column (3) and compared with

¹ The deficit shown in the unrounded, final account balances is \$48,218.26. The text of the audit report, however, shows a deficit = \$48,220. This and other numbers in the text of the report are based on rounding conventions in the auditor's software that make the numbers in the text differ in small, unexplained amounts from those in the final, unrounded account balances. The auditor needs to change its software to make the numbers in the text of the audit equal to those in the actual unrounded account balances so the derivation of the numbers in the text can be more easily tracked.

the annual income totals in Column (2), the result is Column (6), which shows our annual balances of income and uses of income.

Whether we end-up increasing our audited reserves by as much as we budget each year depends on how accurately we estimate future income and expenses. If we are accurate, errors will tend to offset each other over time. Cumulatively, in the 10 years 2015-2024, Column (6) has averaged (\$7,199)/year.

More important is whether we have been budgeting as much for reserves as we should. As explained in greater detail below, we have been steadily moving toward full funding of reserves (reserves = accrued depreciation);

Below are the highlights of the audit, with the numbers in the discussion rounded to the nearest dollar. This year, I will not be analyzing the activity in the operating accounts to the extent that I did in the past. Instead, I am discussing only the accounts in the Table below that are most likely to attract the most attention. If you want to know more about any Glen account – its description, the reasons for its past balances, or its likely future balances – please contact me.

Revenues

- Interest. An important part of our finances is the interest earned on Glen reserves, which appears in *Account 40270 Interest*. In 2024, the Glen earned \$107,899, in comparison to the \$81,790 earned in 2023, the \$45,692 earned in 2022, the \$31,917 earned in 2021, the \$42,749 earned in 2020, and the 53,192 earned in 2019. The increase in 2024 was due to (a) continuing increased interest rates caused by the Federal Reserve Board's efforts to fight inflation and (b) an increase in our investable reserves.
- Comcast Payment. In 2024, we accrued \$5,280 as a yearly amortization over 10 years of a Comcast payment of \$52,800 received in 2021, which we now post to *Account 40430 Misc. Income*. Cardinal Management was supposed to reduce the corresponding budgeted contribution to replacement reserves by 21% (to \$4,171) to reflect estimated taxes due on this amount; but Cardinal coded the entire \$5,280 to reserves, and I did not ask the auditor to undo this..
- Bad Debt Recovery. In 2024, the Glen recovered \$0 Sums posted to *Account 40290 Bad Debt Recovery* will continue to be small in future years. The reason (as explained below) is that the accounting source of the bad debt recoveries – sums posted to *Account 51400 Credit Loss - Receivable (Bad Debts Expense)* – will also be small due to a re-purposing of the latter account. We re-purposed this account because of our decision at the August 2022 Board meeting to cease classifying unpaid dues that are merely sent to counsel for collection as *Account 51400 Bad Debt Expense* before they have been formally written off as bad debt by Board resolution.
- Recovery Income. We added *Account 40398 Recovery Income* to our 2024 budget in an attempt to find a substitute for *Account 40290 Bad Debt Recovery* to record the recovery of unpaid dues by legal action. We had hoped to be able to track, and to budget for, recovered dues

income and unpaid dues by classifying these items as revenue and expense line items in our budget.

The auditor, however, prefers to classify recovered dues income as receivable, balance sheet item rather than as a yearly revenue item. Reflecting this preference, the auditor did not attempt to re-balance our ledgers to create entries for this account but instead gave us no balance for it. To track and to budget the missing dues money and its recovery, we will have to examine the yearly changes in the balances in *Account 14000 Accounts Receivable - Homeowner*. For each year, we should add to our budget the expected yearly change in the balance of that account (Debits - Credits) from the prior year. This has been done in our draft budget recommended for 2026, and *Account 40398 Recovery Income* has been eliminated.

Operating Expenses

In 2024, our total operating expenses of \$1,311,065 exceeded our budgeted total operating expenses of \$1,263,271. Most responsible was the huge increase in our insurance cost from \$142,443 to \$220,920.

- **Insurance**. In September 2023, the Glen was hit with a massive increase in the cost of its General Liability policy for 2023-2024 -- from \$103,629 to \$200,403. Due to this late, unexpected, and unbudgeted increase, we underbudgeted *Account 51750 Insurance* cost in 2024 by \$88,812. We financed the \$88,812 extra cost during 2024 from our contingency fund and will be using future budgets replenish that fund.

The large increases in recent years were not due to the Glen's loss history, which has been quite favorable. The increase were most certainly due replacement cost increases and insurer reaction to fire and flood disasters in California and Florida. These factors received extensive news coverage and cause broad increases in insurance bills.

Exponential growth in insurance cannot continue indefinitely before regulation and/or market resistance applies a break. As expected, in 2024, the rate of increase for 2024-2025 slowed to 3.45% for the entire package (the Greater New York master policy + the other policies in the package).

- **Damage Claims**. *Account 61370 Damage Claims* is used to record: (1) Glen claims against insurance companies or other outside businesses; (2) Glen claims against residents; and (3) amounts paid to reimburse residents for damage for which the Glen is responsible under its Bylaws, most of which is damage resulting from defects in the common elements.

In 2024, the *Account 65370 Damage Claims* balance was \$1,408, in comparison to our budgeted \$8,295. Here is a table showing Damage Claims balances from 2017-2024:

Year	Balance
2017	(2,299)
2018	44,430
2019	25,538
2020	(35,787)
2021	12,766
2022	(4,574)
2023	5,225
2024	1,408

From this table, we see that occasional large balances in this account should not be viewed with alarm because the account is volatile. When large claims by the Glen are reimbursed, sometimes for prior-year events, the balance can turn negative. For example, the account had a negative balance of a negative \$4,574 in 2022 and a positive balance of \$12,766 in 2021. The negative balance was due to a credit of \$7,237.00 recording a contractor's reimbursement for damage to a drain pipe in 2020. The best we can hope for is that, over the long haul, the over-budgets and under-budgets will roughly cancel each other.

- **Bad Debts Expense.** Before 2024, *Account 51400 Credit Loss – Receivable (Bad Debts Expense)* routinely included large debts of unpaid dues that were sent to counsel for collection. In mid-2022, however, the Board resolved to reserve this account for sums that have been formally written-off by Board resolution without being sent to legal counsel for collection. Because these sums are typically small, expect small future balances in this account.

- **Unpaid Assessments.** We added *Account 51401 Unpaid Assessments* to our 2024 budget in an attempt to find substitute for *Account 51400 Bad Debts Expense* to record unpaid dues debt that is sent to legal counsel for collection rather than written-off. We need to track, and to budget for, this shortfall for the benefit of our co-owners.

As with *Account 40398 Recovery Income* (discussed above), the auditor prefers to treat unpaid dues income as a receivable, balance sheet item rather than a yearly expense. To keep track of the missing dues money and its recovery, we will have to examine the yearly balances in *Account 14000 Accounts Receivable - Homeowner*. For each year, we should add to our budget the expected yearly change in the balance of that account (Debits - Credits) from the prior year. This was done in the draft budget recommended for 2026, and *Account 51401 Unpaid Assessments* has been eliminated.

Reserve Contributions

The Glen has a contingency reserve to cover annual budgets and a replacement reserve for the future replacement of major assets such as roofs.

- Contingency Reserve (Part of EOF). Our contingency reserve, recorded to *Account 25620 Reserve: Contingency*, is a major part of what our accountant calls our "excess operating funds" (EOF), defined as [contingency + unappropriated members equity after profit/loss]. EOF funds are available for budgeted operations. On the asset side of our balance sheet, we try to keep our contingency balance in a separate contingency bank account and our unappropriated members equity balance in our operating bank account. An adequate EOF protects us against temporary overdrafts, dues revenue drops, and unbudgeted expenses that cannot easily be avoided.

The auditor recommends that we maintain EOF of from 10-20% of our annual assessments. The upper range of 20% would provide a sound buffer against uninsurable disasters, adverse governmental employment developments, and hidden property defects.

Applying this upper-range standard, our budgeted 2025 assessment income of \$2,066,307 would require an EOF of \$403,261 = .20(\$2,066,307). At the end of 2024, we were only \$93,318 short of this 2025-based goal, with an EOF = \$319,943 = \$256,325 (contingency) + \$111,838 (unappropriated members equity) – \$48,220 (loss). See the table below, based on the rounded account balances:

	2024	2023	2022	2021
<i>Account 25620 [24620 Before 2023] Reserve: Contingency</i>	256,325	189,129	231,009	218,273
<i>Account 30410 [20410 Before 2023] Unappropriated Members Equity</i>	111,838	111,838	111,838	111,838
Profit (Loss)	(48,220)	53,196	(41,880)	12,736
EOF	319,943	354,233	300,967	342,847

- Replacement Reserve. In 2023, the Glen contributed \$729,984 to replacement reserves, in comparison to the \$701,925 contributed in 2022, the \$675,455 contributed in 2021, and the \$665,726 contributed in 2020, as shown in the following table:

Source of Reserve Contributions	2024	2023	2022	2021
Assessments	662,000	660,000	660,548	648,480

Interest	85,240	64,614	36,097	25,215
Yearly Amortization of Comcast Renewal Payment	5,280	5,280	5,280	1,760
Total Contributions	752,520	729,894	701,925	675,455

Our 2023 reserve study concludes (see Appendix C, p.6) that we can attain 80% funded reserves² by 20 years after the 2023 starting date of the study by (a) beginning with a 2023 contribution that equals the \$392,003 annual depreciation estimated in 2023 and (b) increasing each succeeding year's contribution by 2.8%, which is slightly above the estimated 2.55% annual rate of increase in replacement costs. Whether this turns out to be true depends on whether, during the 20 years, the return on our reserve investments actually exceeds the inflation in asset replacement costs.

The Table below shows that our actual reserves have been growing in relation to the accrued depreciation estimated in our last three reserve studies. The result for 2024 is actually a substantial improvement because that study included assets that were omitted in the 2018 study, in particular: (a) the buried Dominion Energy power lines in Courts 1-4; and (b) to deal with flooding after 2018, drains that were added after the 2018 reserve study.

(1) Year	(2) Audited Replacement Reserves End of Year.	(3) Accrued Depreciation 2013 Study	(4) Column (2)/Column (3)	(5) Accrued Depreciation 2018 Study	(6) Column (2)/Column (5)	(7) Accrued Depreciation 2023 Study	(8) Column (2)/Column (7)
2015	1,888,332	6,661,857	28.35%				
2017	2,286,644	6,890,342	33.19%				
2017	2,486,732	7,036,347	35.34%				
2018	2,717,615	7,241,900	37.53%	8,242,927	32.97%		
2019	2,889,066			8,718,333	33.14%		
2020	3,406,217			9,167,198	37.16%		
2021	3,721,187			9,737,842	38.21%		
2022	4,252,054			10,031,477	42.39%		
2023	4,389,799			10,392,988	42.23%		
2024	5,058,080			10,895,298	46.42%	11,387,283	44.42%

² Full funding of replacement reserves (reserves = accrued depreciation) is desirable for the Glen. For an explanation, see the budget article in the special August 13, 2024, edition of the newsletter.

While we are making progress toward the full funding of reserves, we should not get complacent. Estimating remaining asset lives and future asset prices is an art, not a science. A few remaining areas of concern:

(1) We take good care of our roofs, with regular inspections and softwashing, and we have replaced all our low-quality Bangor slate roofs under exacting standards; but we cannot be sure that our remaining pre-conversion, 1940’s Vermont slate roofs will last a full 100 years, rather than the 75 years estimated by the Arbor and the 60-80 years estimated by the Mews in prior studies by those associations.

(2) We have little experience with replacing sewer pipes under buildings, which will include repairing basement slabs and owner assets that will be damaged by the replacement.

(3) Future asset price inflation will probably trend upward, as our economy dedicates increasingly scarce resources to repairing capital assets that have accumulated during its growth years.

(4) Pursuant to a motion approved at our February 11, 2020 Board meeting, the next study needs to add at least a rough estimate of the associated engineering fees to the future cost of replacing certain major assets that were identified in that motion and have since been charged to reserves.³

Reserve Disbursements

In the audit report, yearly reserve “disbursements” consist of (1) the actual cash paid during the given year for reserve projects, even if they were contracted in the prior year, and (2) sums that were set aside during the given year to pay for work that was contracted during the prior year but not paid during the given year. The auditor has a handy summary of these disbursements, which I show in the table below, adding a comparison with reserve contributions from the table above. The first line presents the actual cash paid for reserve projects during 2024 (\$84,239).

For payables, the auditor proceeds in two steps, which can be confusing. In the second line, the auditor shows what was set aside (but not actually paid) for prior year reserve expenditures during 2024, as shown in the payables account (\$268,614). In the third line, the auditor gives the Glen a credit for setting aside \$234 for reserve expenditures that were contracted during 2024 (most likely at the end of the year) but will be charged to a later year.

Disbursement	2024	2023	2022	2021	2020	2019
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³ **2.11.20.06 Motion** Moved to resolve that: (1) Engineering fees for preparing specifications, bidding, and contract administration for the following major types of reserve projects will be charged to *Account 24500 Reserve Use/Replace* (no longer to *Account 51106 Professional Fees*): roof replacement (not spot roof and gutter work); parking lot replacement and parking lot work requiring milling; Glen-wide brick and stoop work; Glen-wide pole lamp replacement; Glen-wide water line replacement; and Glen-wide fence replacement.

Current year Cash Paid for Reserve Expenditures	(84,239)	(592,149)	(171,058)	(360,485)	(148,574)	(502,526)
Less: Prior Year Reserve Expenditures Payable	(268,614)	(11,043)	(15,182)	(286,580)	(267,127)	(75,581)
Add: Current Year Reserve Expenditures Payable	234	268,614	11,043	15,182	286,580	267,127
Total Disbursed	(352,619)	(334,578)	(175,197)	(631,883)	(129,121)	(310,980)
Total Replacement Reserved Contributions	752,520	729,894	701,924	675,455	665,726	673,977

We can also see that replacement reserve contributions exceed disbursements for each of the above years. In fact, from 2014 to 2024, this has been true for each year except 2015. This shows that the Glen has been able to replace its assets without borrowing.

Balance Sheet Equity

The Glen ended 2024 with an increase in its Total Members Equity [Replacement Reserve + Contingency Reserve + Unappropriated Members' Equity (other cash funds)] = \$634,061 = \$5,378,023 (2024) - \$4,743,962 (2023). Here is a summary table for 2014-2024, which reflects adjustments to equity made by the auditor in 2020 for years 2018 and 2017:

Year	Equity Growth	Income Minus Uses of Income
2024	\$634,061	(48,220)
2023	\$190,944	53,196
2022	\$488,986	(41,880)
2021	\$336,104	12,736
2020	\$633,371	107,820
2019	\$117,624	(32,227)
2018	\$212,109	(29,575)
2017	\$223,772	(52,917)
2016	\$383,467	(18,577)
2015	\$183,204	(22,345)

Even when the balance of income and uses of income (the bottom line of the Audit/Budget Table below) is in deficit, our total members equity can grow if the increase in our reserve funds exceeds the decrease in EOF (the funds available for operations). This has happened in the last 8 audited years 2015-2023. During those years, the revenue set aside for reserves was sufficient to increase our equity in each of those years.

Audit/Budget Accounts Table

ACCOUNT NUMBER [Different Number Before 2023]	ACCOUNT NAME	2023 After Audit	2024 Budget	2024 After Audit
	INCOME			
40100 [30100]	Assessment Income	1,858,044.00	1,913,247	1,912,788.00
40270 [30270]	Interest	81,789.88	77,819	107,898.71
40290 [30290]	Bad Debt Recovery	0.00	100	0.00
40398	Recovery Income		3,258	No Balance
40172 [30171]	Late Fees	1,900.00	1,322	3,025.00
40190 [30190]	Pool Income	200.00	326	0.00
40430 [30260]	Misc. Income	5,280.00	5,280	5,280.00
40010	Additional Charges	245.00	17	375.00
	Total Income	1,947,458.88	2,001,369	2,029,366.71
	EXPENSES			
	ADMINISTRATIVE and MISCELLANEOUS			
51020	Postage	0.00	100	0.00
51030	Office Expense	3,015.03	3,750	4,381.41
51031	Copying/Printing	876.52	1,410	1,582.85
51050	Training & Education	0.00	300	0.00
51250	Entertainment & Social	384.13	300	226.41
51500	Misc. Expense	527.95	1,413	721.00
51550	Misc. Administrative	5,421.34	5,112	5,541.35
51110	Auditing, Taxes, and Accounting	8,620.00	9,300	9,625.60
51090	Legal Fees	12,603.21	17,500	9,840.85

ACCOUNT NUMBER [Different Number Before 2023]	ACCOUNT NAME	2023 After Audit	2024 Budget	2024 After Audit
51092	Legal Fee Reimbursement	(839.37)	(2,550)	0.00
51120	Management Fee	67,584.00	70,963	65,976.36
51125	Management Schedule B	11,046.99	9,876	11,910.90
51000 [51160]	Telephone & Related	3,305.48	4,022	3,832.71
	Total	112,545.28	121,496	113,639.44
51750 [71050]	INSURANCE	142,443.37	127,108	220,919.91
	PERSONNEL			
51137	Management Onsite	99,548.05	103,391	103,391.00
52420 [61420]	Maintenance Payroll	106,426.81	112,279	111,982.78
52301 [61301]	Fed. FICA Tax	6,739.34	6,961	6,937.62
52308 [61308]	Fed. Medicare Tax	1,575.98	1,628	1,622.51
52302 [61302]	VA Unemployment Tax	43.88	53	16.00
52303 [61303]	Fed. Unemployment Tax	95.21	105	84.00
51770 [71070]	Group Insurance [Health]	27,673.44	29,145	32,269.44
52044 [61300]	Payroll Administration	10,121.59	10,133	10,189.25
65360 [61360]	Uniforms	512.74	200	218.63
52431 [61431]	Temporary Help	0.00	5,200	0.00
	Total Payroll	252,737.04	269,095	266,711.23
	UTILITIES			
62000 [71030]	Electricity	11,753.36	10,429	12,099.10

ACCOUNT NUMBER [Different Number Before 2023]	ACCOUNT NAME	2023 After Audit	2024 Budget	2024 After Audit
62120 [71010]	Water/Sewer	192,745.38	206,925	216,338.84
	Total Utilities	204,498.74	217,354	228,437.94
	POOL COMPLEX			
6000 [61150]	Pool Contract	50,700.00	53,742	59,500.00
60115 [61145]	Pool Repair and Maintenance	16,826.18	9,676	12,347.89
60176 [61156]	Pool Furniture	893.39	3,000	1,467.00
51268 [51258]	Pool Committee	2533.30	2,600	3,174.00
	Total Pool Complex	70,952.87	69,018	76,488.89
	LANDSCAPING			
58000 [61180]	Landscaping Maintenance Contract	101,808.00	107,588	104,862.00
58172 [61188]	Tree Service [after 2018 -- work related to maintenance and reserve projects]	1,144.00	3,000	2,889.00
61572	Special Projects/Improvements	1,945.00	4,000	3,208.94
58050 [61557]	Landscaping Non-Contract	18,972.53	22,000	20,982.73
58070 [61570]	Landscape Replacement [Damage from Contractor Negligence or Weather]	1,978.00	4,458	1,965.00
	Total Landscaping	125,847.53	141,046	133,907.67
	REPAIRS & MAINTENANCE			
65310 [61310]	Exterior Painting	47,634.00	48,928	46,576.00

ACCOUNT NUMBER [Different Number Before 2023]	ACCOUNT NAME	2023 After Audit	2024 Budget	2024 After Audit
65284 [61284]	Carpentry	21,167.00	23,766	41,939.50
65200 [61200]	Property Repairs	34,227.34	17,206	13,475.25
65090 [61090]	Maintenance Supplies	6,207.07	6,231	4,395.43
65469 [61460]	Roof Repairs	33,307.00	61,982	0.00
65010 [61010]	Vehicle Expenses	205.35	668	489.68
65247 [61247]	Playground Equipment	3,039.08	1,850	1,767.82
51106	Professional Fees	2,659.00	30,233	21,009.50
	Total Repairs & Maintenance	148,445.84	194,414	129,653.18
61370 [61370]	DAMAGE CLAIMS	5,224.92	8,295	1,408.00
	SERVICES PROVIDED MAINLY BY CONTRACT			
65240 [61240]	Exterminator	4,645.00	3,761	3,909.00
58582 [61581]	Snow Removal	0.00	13,224	26,022.00
65250 [61250]	Trash Removal	77,043.26	79,098	81,750.65
	Total Contracts	81,688.26	96,083	111,681.65
51400 [50400]	CREDIT LOSS – RECEIVABLE [BAD DEBTS EXPENSE]	0.00	200	1,501.00
51401 [50401]	UNPAID ASSESSMENTS'		1,711	

ACCOUNT NUMBER [Different Number Before 2023]	ACCOUNT NAME	2023 After Audit	2024 Budget	2024 After Audit
	INCOME TAX ACCOUNTS			
51140 [71140]	Income Taxes	19,985.00	17,451	26,716.00
95000	Provision for Income Taxes			
	TOTAL EXPENSES	1,164,368.85	1,263,271	1,311,064.91
	RESERVE CONTRIBUTIONS			
	Replacement			
90000	Replacement Reserve	660,000.00	662,000	662,000.04
90005	Replacement Reserve Interest	64,614.01	61,477	85,239.98
90062	Cable Marketing Reserves [Funds amortization payments that are to be coded yearly to replacement reserves]	5,280.00	4,171	5,280.00
90061	Contingency	0.00	14,000	14,000.04
	Total Reserve Contributions	729,894.01	741,648	766,520.06
	GRAND TOTAL EXPENSES	1,894,262.86	2,001,369	2,077,584.97
	BALANCE OF INCOME AND USES OF INCOME (- DEFICIT)	53,196.02	0	(48,218.26)