The Glen Echo

Newsletter of Fairlington Glen

September 2026

Board Approves Additional Pool Hours

It happens every year at this time when the calendar turns to September. School has started, football is back, and yet we all cannot help but think "*where did the summer go*?"

The pool season is definitely winding down, but there's some good news to share regarding the Glen Pool. Based on lifeguard availability, the Pool Committee and the Glen's Board of Directors are pleased to announce that our wonderful pool will remain open for additional hours this month.

After Labor Day, most pools close for the season. The Glen Pool, however, usually operates for two additional weekends. This year, just as in 2025, we all are being treated to two full additional weeks of fun.

Pool Committee Co-chairs Lori Derkay and Carol Goodloe hope you and your family continue to enjoy the pool for these two additional weeks. Please see the additional hours noted to the right. Also, be sure to thank the Board members for approving the additional expenditure to make this possible.

Lifeguards Martin Pavlike and Tomas Kotas will be working, but they are new to our pool. Therefore, please remember to bring your pool pass each time that you come AND kids who have passed the swim test should wear their wristbands to swim in the deep end.

Jay Yianilos / Editor

Monday, Sept 7 (Labor Day)	10:00am - 8:00pm
Tuesday, Sept 8	Noon - 7:00pm
Wednesday, Sept 9	Noon - 7:00pm
Thursday, Sept 10	Noon - 7:00pm
Friday, Sept 11	Noon - 7:00pm
Saturday, Sept 12	10:00am - 7:00pm
Sunday, Sept 13	10:00am - 7:00pm
Monday, Sept 14	Noon - 7:00pm
Tuesday, Sept 15	Noon - 7:00pm
Wednesday, Sept 16	Noon - 7:00pm
Thursday, Sept 17	Noon - 7:00pm
Friday, Sept 18	Noon - 7:00pm
Saturday, Sept 19	10:00am - 7:00pm
Sunday, Sept 20 (Last Day)	10:00am - 7:00pm

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 cancelled its monthly meeting on Tuesday, August 11, 2026. As a result, these are some of the highlights from the last meeting on July 14, 2026.

APPROVED

Moved to approve the 2027 draft budget presented to the Board which will include a small 1.13% dues increase.

Moved to approve the 2026 Annual Meeting Calendar, subject to changing “2026 Budget” on line 3 to “2027 Budget.”

The Treasurer supported allowing the City of Alexandria to go forward with a sidewalk project. As the Treasurer described the project, Alexandria wants to re-do a small Glen-owned portion of a sidewalk near the intersection of Quaker Lane and King Street to make it connect with a sidewalk that they plan to build on the King Street border with the Glen. To do this, Alexandria asks the Glen to grant them: (A) a permanent easement over the Glen’s sidewalk portion to facilitate installation and maintenance of the sidewalk, and (B) permission to temporarily use Glen property for the duration of the installation of the sidewalk.

Moved to grant an easement to the City of Alexandria for the installation of the new sidewalk area. And in support of the project, the Treasurer moved to communicate to the City of Alexandria the following: (1) The Glen is preliminarily disposed to allow the sidewalk project of the City of Alexandria (City) to proceed, by granting an appropriate easement and permission to use our property for construction; (2) Accordingly, we invite the City to present the documents that it deems necessary to accomplish these goals for review by Glen counsel; and (3) The documents in (2), above, should provide for payment to the Glen of its legal and other expenses connected with its granting the relief sought, including a reasonable and customary fee for our counsel to review and file and documents.

Moved to ratify the earlier unanimous email vote to approve a contract with Kolas Contracting, Inc. in the amount of $1,650 for carpentry repairs at 3576 S. Stafford Street (Court 12), 4137 36th Street S. (Court 4), and 4116 36th Street S. (Court 5).

NEXT MEETING

The next monthly Board meeting is scheduled on Tuesday, September 8, 2026, at 6:30pm. Details to access the virtual meeting will be announced closer to the date.

LABOR DAY SCHEDULE CHANGES

As we all gather to celebrate Labor Day on Monday, September 7, let us remind you that Cardinal Management offices will be closed.

The Glen’s onsite staff, Nelson & María, and our onsite manager, Amy, will be off. Normal hours resume on Tuesday, September 8. For emergency service, see the emergency number at the bottom of the Glen’s contact list.

On Labor Day, trash WILL be collected as normal.

Glen's Community Forum Will be Online

Please join us online via Zoom on Thursday, September 3, 2026, at 7:30pm for the Glen's annual Community Forum. The log-in link for this Zoom meeting will be circulated through a Glen Alerts email blast to co-owners and residents.

At the forum, the Board will discuss its proposed 2027 budget, which was included in a special edition of the August 2026 *Glen Echo* newsletter, and answer questions regarding the budget. Treasurer Maynard Dixon and members of the Board will take part, so this is a prime opportunity to get your budget questions answered.

There may also be an opportunity to hear from and talk with co-owners who are running for the Board in the fall election. There are two openings on the Board - one for a three-year term currently held by Glen Treasurer Maynard Dixon, who will be running again, and another for a three-year term currently held by Glen Secretary Dianne Altuna. Anyone else who wants to run should step forward and answer the call to serve the community.

As announced in the August 2026 newsletter, Board candidate profiles are due by Tuesday, September 2, 2026. If you are interested in contributing to your community as a Board member, please complete a one-page description of yourself, your views on the Glen, and the contributions you plan to make. Send it by September 2, 2026, to Board Secretary Dianne Altuna at dianne.altuna@gmail.com or drop it off to her at 3536 S. Stafford Street, #A-1 (Court 13). The candidate profiles will be included with the formal budget package mailed to co-owners in early October for approval with the Annual Meeting information.

Board members must be "eligible co-owners" under Article II, Section 1 of the By-Laws, but otherwise there are no specific prerequisites for the office. It does, however, help to have some familiarity with Glen fiscal and policy matters. It also helps to have an open mind, a penchant for conflict resolution, and a willingness to take responsibility for decisions. Talk to a current Board member if you'd like to know more about what is involved. They can be reached at:

President Charlie Robbins	703-907-9842	cbrobbins63@gmail.com
VP Jeremy Wiedemann	323-434-3260	jmwiedemann.fairlington.glen@gmail.com
Secretary Dianne Altuna		dianne.altuna@gmail.com
Treasurer Maynard Dixon	703-909-4562	maynarddixonjr@gmail.com
At-Large Member TJ Doyle	202-306-5291	tj.doyle.fairlington.glen@gmail.com

Join us on Thursday, September 3, 2026, at 7:30pm for the annual Community Forum!

Important Upcoming Glen Dates

- *Board candidate profiles and proposed 2026 budget amendments are due to the Board Secretary by September 2, 2026.*
- *The Glen's Community Forum, as noted on page 6, will be Thursday, September 3, 2026, at 7:30pm online via Zoom.*
- *The Glen's Annual Meeting will be Thursday, November 5, 2026, at 7:00pm online via Zoom.*

Log-in to the Glen's Annual Meeting on Nov. 5

The Glen's 2026 Annual Meeting will be held on Thursday, November 5, 2026, at 7:00pm. We will be holding our Annual Meeting online, using Zoom. Log-in begins that evening at 6:30pm. Instructions on how to log-in to this meeting will be provided in a meeting package that will be mailed to all co-owners in October.

Because the meeting will be held online, voting will be different than it was in the past, when we voted in-person, or turned-in proxies, at our meetings in the Fairlington Community Center. As we did in the last six years when we voted online, we will have to vote *before* the day of the online Annual Meeting. Here is how it will work:

1. We will first vote online, or by mailed proxy, by the required deadlines (to be announced in the mailed meeting package); and
2. Then, on November 5, 2026, we may log-in to the Annual Meeting on Zoom at 7:00pm to hear the results of the voting, to have questions answered, and to dialog with each other.

More detailed instructions on how to vote and voting deadlines will be included in the October Annual Meeting package, which once again will be mailed to all co-owners.

The Board of Directors will be holding a drawing sponsored by Cardinal Management Group, Inc., to award a $25 Visa gift card to two homeowners who vote by e-voting or proxy AND to two co-owners in attendance (virtually).

Reserve vs. Operating Expenses Explained

A question that comes up often from co-owners in the Glen - what's the difference between reserve expenditures and operating expenditures? The answer is not at all complicated, but until you know it just seems to not make any sense.

Let's start by remembering that the Glen is a business that must run like any other business. We have an annual budget that the Board presents to the co-owners for approval at the Annual Meeting. That budget covers annual operating expenses such as insurance, payroll, pool operations, snow removal, landscaping, trash removal, pest control, water & sewer, electricity for common area lights, and even legal bills, if necessary.

In addition to these general budgeted operating expenses, the Glen Board is faced with major expenditure decisions regarding the community's aging physical plant. Equipment and major components, such as roofs and parking lots, must be replaced from time to time regardless of whether we plan for the expense. That's why we set aside or reserve the funds now to plan for the future. That is part of the Board's fiduciary responsibility to the community.

Reserve funds, unlike operating expenditures, are not an extra expense. They provide for major repairs and replacements that we know will be necessary at some point, and these funds must be shared by every co-owner. Reserve funds minimize the need for special assessments or borrowing. We are proud that in the Glen's 51 years as a condo association there has never been a special assessment.

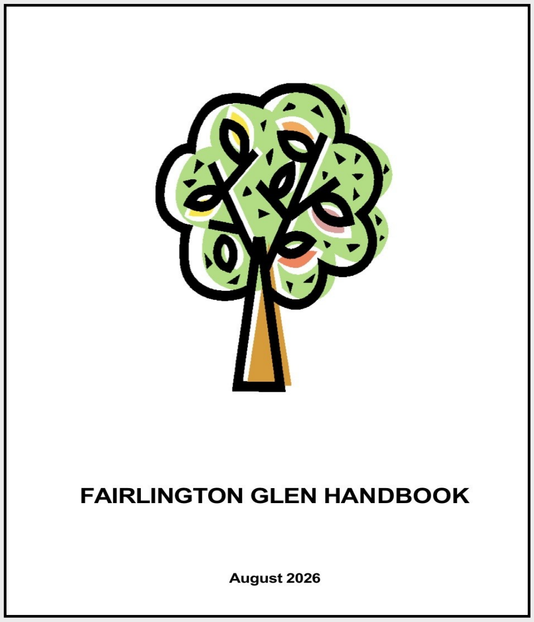
Maintaining adequate reserves is an absolute necessity in Fairlington Glen or in any aging condominium or homeowners association. Plus, healthy reserve funds enhance resale values.

Therefore, money budgeted to pay our monthly bills is for operating expenses. Money set aside to pay for new patio fences, roof replacement, and/or equipment replacement is for reserve expenditures.

Money deposited in our reserve funds is collected from co-owners who pay a monthly condo association fee. That monthly assessment funds both the reserves and our general operating expenses.

As operating expenses rise and the need to contribute increased amounts to reserves rises, it becomes important to generate more income for the community. That explains why assessments must rise by a small percentage each year. It's important to have a budget that meets the community's annual needs and a reserve fund that meets our needs when those needs arise.

Board Approves Revisions to Handbooks



The Fairlington Glen Board of Directors has approved revisions to the Glen's Handbook (August 2026), and the updated version is now available from the open portion of the Glen's website. The Table of Contents topics link to the pages in the document.

The Fairlington Glen Handbook contains valuable information about your home, condominium management, and the many amenities and resources available in the Fairlington Glen community. We hope that you find Fairlington living, enjoyable, and rewarding. We are proud of our great neighborhood.

Condominium ownership offers rights and advantages unavailable in rental or single-family ownership. It also brings responsibilities. The success of Fairlington Glen depends on your active participation in condominium affairs. We hope you will join us by taking part in Glen activities and/or volunteering for committees or the Board.

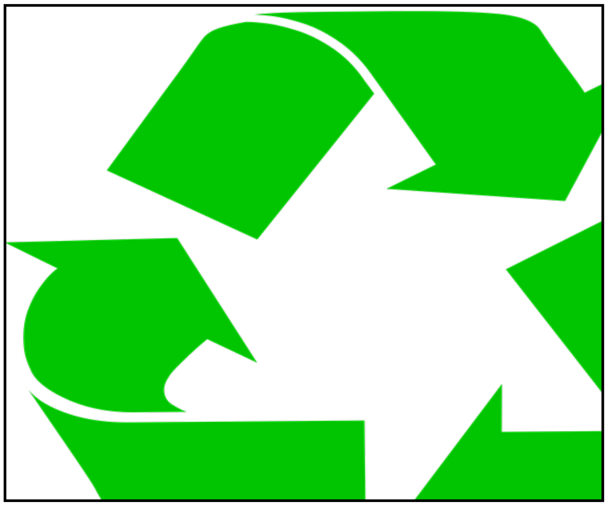
We urge you to read the Handbook, become familiar with condominium and neighborhood affairs, and help improve the life of our vibrant community.

This update to the Handbook includes: (1) an updated presentation of recyclables that are accepted by our trash contractor *(see pages 7 & 8 of this newsletter)*; (2) changes to our red reflector program allowing co-owners to tend to their own bush/flower beds; (3) a revised variance governing storage in B-Building common area basements; (4) new rules governing use of EV charging stations; (5) a new, experimental provision allowing some high schoolers to bring guests to the pool; (6) clarification of our reserve investment policies; and (7) added discussion of the requirements for sump pump drainage variances.

The newly-revised Handbook is surely one of the best in the area. It is comprehensive. It rests on lessons learned and decisions made since the mid-1970's. Because of this Handbook, we need not re-solve the same problems again and again as they arise. Other guidance is provided in our Landscape Manual, our Maintenance Manual, and our Reserve Investment Manual.

Download and enjoy!

Recycling Reminders in the Glen



Capitol Services of Virginia, our trash and recycling contractor, provides single stream recycling for the Glen, which simply means that all recycling items can go in one container.

Materials for recycling should be placed in or near the containers/bins at the entrance to each court on Tuesday afternoon or before 8:00am on Wednesday. Recyclables do not have to be sorted.

RECYCLABLE MATERIALS

- Aluminum & Tin - Recyclable items include all types of metal food and beverage cans, including pet food cans. Rinse clean and crush flat, if possible, to reduce volume in the bins.
- Paper - Recyclable items include clean newspapers, inserts, catalogs, junk mail, magazines, paper bags, computer paper, telephone books, and paperboard boxes (e.g., cereal, cracker, and tissue) flattened and not contaminated by food. Plastic wrappings and wax paper inserts should be discarded. All paper items must be contained securely in paper bags or tied with string, so they do not blow away. Moving and other large boxes must be flattened.

    Do not recycle paper cups and plates, pizza boxes (contaminated by food), and any other paper products contaminated by food.

    Corrugated cardboard boxes should be broken-down and placed in or alongside the plastic containers at the entrance to each court.

- Plastic - Recyclable items include plastic bottles and jugs with necks labeled 1 through 7 inside the recycling symbol (e.g. milk and laundry detergent jugs, soda bottles, and water bottles). Rinse clean and crush to the extent possible.

(continued on page 8)

Recycling Reminders Continued

<u>NON-RECYCLABLE MATERIALS (include with regular trash)</u>

- Food Serving Items and Containers - Includes: plastic grocery bags; Styrofoam and plastic deli, salad, fruit, and vegetable containers; meat trays; plastic or Styrofoam frozen food trays; paper cups and plates, pizza boxes (contaminated by food); and any other paper products contaminated by food.
- Ceramics - See Wikipedia for a definition. Comon examples are earthenware, porcelain, and brick.
- Glass - Includes crystal and drinking glasses, glass dishes, light bulbs, mirrors, and window glass. Glass may be taken to recycling stations operated by Arlington County, one of which is in the County Trades Center on S. Taylor Street, off S. Arlington Mill Drive near Shirlington. *(See page 9 of this newsletter for more info)*
- Metals - Includes jar lids, foil items, and any other metal items.
- Packaging Materials - Includes peanuts and bubble wrap.
- Prescription Containers
- Printer Toner Cartridges - Some manufacturers accept them for recycling.
- Toxic or Hazardous Materials - Containers that hold or held toxic or hazardous materials such as motor oil and paint, rocks or soil from back yards, and car and household batteries.

<u>TWO IMPORTANT TAKEAWAYS</u>

1. Do NOT recycle items contaminated by food.
2. Please break down corrugated cardboard boxes.

Reuse or Properly Recycle Glass Containers

Look for bins like this to recycle glass.

Americans in general toss tons of glass items into their trash, which typically ends up in a landfill. In Fairlington Glen, Capitol Services of Virginia, our trash and recycling contractor, stopped taking glass for recycling purposes a few years ago. What do you do? Either reuse or properly recycle your glass items.

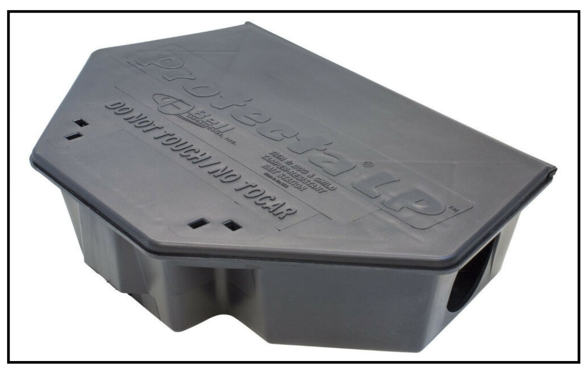
Glass containers such as bottles and jars can often be repur-posed in your home to store wet or dry ingredients, serve drinks, or to use for pickling.

In addition, Arlington County has five glass drop-off sites within 2.25 miles of every resident, making it easy to take glass items (without their lids) when driving to the store, to or from work, or while doing errands. Glass deposited at drop-off centers is recycled into new glass bottles, insu-lation and other useful products.

- Quincy Park - N. Quincy Street and Washington Blvd.
- Trades Center - 2700 S. Taylor Street (closest to Fairlington)
- Aurora Hills Community Center - 735 18th Street S.
- The former Lee Community Center - N. Kentucky Street and Langston Blvd.
- Madison Community Center - 3829 N. Stafford Street

Please Stay Away From Bait Boxes

The Glen's pest control contractor, Covenant Pest Man-agement, has placed numerous rodent bait boxes throughout the community. You may not see them be-cause they tend to blend into their surroundings.



Sometimes curious children find the boxes and try to pry them open. This is not a great idea. In fact, parents should warn their kids to steer clear of these black bait boxes like the one pictured to the left.

Bait stations are useful for controlling mice and rats. A bait station is not a trap, but rather a de-vice that holds a bait block securely inside to prevent children and pets from coming in contact with it so they're protected against accidental poisoning.

Rodents do not die in the bait station, so don't expect to find any there. Instead, a mouse or rat enters the station, eats a lethal dose of bait, leaves the station, and usually goes back to its nest where it dies 1-2 days later.

Heading to your Nearest DMV Soon?

In general, trips to the Division of Motor Vehicles (DMV) are never experiences that anyone calls fun. However, before your next visit you should know that making an appointment ahead of time can make your trip so much better.

According to the Virginia Department of Motor Vehicles, customers who make appointments are seen twice as fast as walk-ins. Who knew?

Appointments are available for the following transactions:

- Original title and registration
- Renewing or reissuing your driver's license
- Getting a Real ID
- Birth, marriage, divorce, or death certificates (events in VA only)
- Road skills tests or motorcycle skills tests

Do yourself a favor and reserve your spot at the DMV. Just visit www.dmv.virginia.gov.appointments.

Criminals are Getting Too Clever

Key fob cloning and relay theft are rising high-tech property crimes in the greater Washington, DC area, where thieves use wireless scanners to capture and replicate smart key signals.

Criminals target keyless-entry vehicles by intercepting signals from your key fob if left near front doors of homes. Or, they break a window to get inside the vehicle, plug in a cloning tool into the onboard diagnostic port, and program a blank fob on the spot.

The best methods for protection and prevention are 1. Use a traditional steering wheel lock, which will slow down thieves who break into the car;

2. Keep your keys while in your house away from your front door, windows, or exterior walls where interceptors can literally sniff the radio frequency; and

3. Store your key fobs in a Faraday Bag, which is a premium signal blocking bag containing RFID (radio frequency identification) technology, such as the ones to the left.


Cars are big.
Kids are small.
Slow down
and look
for students
this fall.
School begins August 31.
Slower is safer for everyone.
VISIONZERO
ARLINGTON COUNTY
ARLINGTON
VIRGINIA

Early Voting Begins This Month

Early (in-person) voting for the November 3, 2026, General Election begins this month (September 18) in Virginia, 45 days prior to Election Day. Arlington County voters can use any of these locations for early voting, but they must bring an acceptable ID. Please note the following early voting locations along with their scheduled dates and times.

Courthouse Plaza - 2100 Clarendon Blvd., Suite 320

September 18 - October 30 / Monday thru Friday 9:00am to 5:00pm

October 17, 24, and 31 / Saturday 9:00am to 5:00pm

October 18 and 25 / Sunday 11:00am to 4:00pm

Extended Hours October 22-23 & October 29-30 / Thursday & Friday 8:00am to 7:00pm

Walter Reed Community Center - 2909 16th Street S.

October 22-23 & October 29-30 / Thursday & Friday 2:00 to 7:00pm

October 17, 24, and 31 / Saturday 9:00am to 5:00pm

October 18 and 25 / Sunday 11:00am to 4:00pm

Langston-Brown Community Center - 2121 N. Culpeper Street

October 22-23 & October 29-30 / Thursday & Friday 2:00 to 7:00pm

October 17, 24, and 31 / Saturday 9:00am to 5:00pm

October 18 & 25 / Sunday 11:00am to 4:00pm

On the ballot will be the offices of United States Senate, United States House of Representatives (8th District), Arlington County Board (1 seat / ranked choice voting style), Arlington County School Board (1 seat), and Arlington County Treasurer. Plus, there are three proposed Virginia Constitutional Amendments and five bond referenda.

Celebrate Good Neighbor Day

National Good Neighbor Day, an event with origins dating back to the 1970's when Fairlington was transitioning from apartments to condominiums, will be observed on Monday, September 28. It's a time to celebrate compassion and community and our wonderful neighbors in the Glen.

In 1978, U.S. President Jimmy Carter announced the creation of a national day aimed at raising public awareness that good neighbors help achieve human understanding and build strong, thriving communities.

Here are a few reminders of some of the qualities and actions that exemplify being a good neighbor:

- Make an effort to get to know your neighbors by name. This really helps to create a connection.
- Kindness can really make a big difference, and there are so many ways we can be kind to our neighbors. Smile, say hello, stop to ask how their day is going and how they're doing. You don't have to be best friends with all of your neighbors, but it's important to at least be aware of your neighbors.
- Help your neighbors in times of need. Offer a ride when needed or help with something around their house. Bring food over when they're sick. And always check on your neighbors, whether young or old, to make sure they're doing ok - especially during winter snowstorms and summer heat waves.
- Reach out to neighbors and spend time together. Plan a lunch or dinner together. Invite your neighbor over for coffee and dessert.
- Look for ways to further enrich our neighborhood by believing that everyone has the potential to be a good neighbor. And remember that neighbors can be more than those that live next door to us. Neighbors can be in the same court or even across the street in another court.

Especially in a community association like Fairlington Glen where our neighbors live so close together, we all benefit from having good neighbors around us.


25th
9/11
PATRIOT DAY
YEARS
★ANNIVERSARY★
WE WILL NEVER FORGET

Fairlington Glen Contact List (September 2026)

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	Dianne Altuna	3536 S. Stafford, #A1		dianne.altuna@gmail.com
At Large	TJ Doyle	4134 S. 36th	202-306-5291	tj.doyle.fairlington.glen@gmail.com

COURT REPRESENTATIVES GROUP (CRG) / Chair Dianne Altuna - dianne.altuna@gmail.com

1 (27 units)	**VOLUNTEER NEEDED**			
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)	Victoria Hanbury	4116 S. 36th	202-276-2711	victoriah1810@gmail.com
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)	Bethany Neyman	3623 S. Taylor	303-522-6734	redbethdenver@gmail.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)	Patrick Daisy	4215 S. 36th	774-222-3544	pdaisy004@gmail.com
12 (22)	Lori Derkay	3566 S. Stafford	703-379-2895	lori.derkay@outlook.com
13 (23)	Dianne Altuna	3536 S. Stafford, #A1		dianne.altuna@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

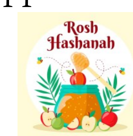
COORDINATORS and COMMITTEE CHAIRS

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	Amanda Chohamin, Cardinal Management		703-569-5797 x6502	amanda.chohamin@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

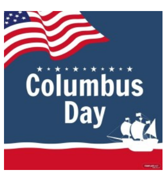
EMERGENCY NUMBER (after business hours and on weekends and holidays) 703-569-5797

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.).

September 2026

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 / Community Forum 7:30pm	4 Lap Swim 9-10am Pool Open 10am-8pm	5 Bulk Trash Pool Open 10am-8pm
6 Pool Open 10am-8pm	7  Pool Open 10am-8pm	8 Pool Open Noon-7pm / Board Meeting at 6:30pm	9 Pool Open Noon-7pm	10 Pool Open Noon-7pm	11  Pool Open Noon-7pm	12 Pool Open 10am-7pm
13 Pool Open 10am-7pm	14 Pool Open Noon-7pm	15 Pool Open Noon-7pm	16 Pool Open Noon-7pm	17 Pool Open Noon-7pm	18 Pool Open Noon-7pm / Early Voting Begins in VA	19 Pool Open 10am-7pm
20 Pool Open 10am-7pm / FINAL DAY Yom Kippur	21	22 	23	24	25	26
27	28 	29	30			

October 2026

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

SUMMARY OF AUDIT OF CALENDAR YEAR 2025

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

The final report on the audit of 2025 has been published to our website at www.fairlingtonglen.com. This is my summary of, and comments on, that report. My comments include historical data that were not included in the auditor's 2025 report. If you have questions or comments, please e-mail me at MaynardDixonJr@gmail.com.

The results are shown in the Audit/Budget Accounts Table at the end of this document. As shown in this Table, we ended 2025 with a $8,684.74 surplus of income greater than all uses of income (including reserve contributions).[1]

This and prior year results (after rounding) are included within Column (6) of the historical table below Table (2015-2025 data from audits):

(1) Year	(2) Income	(3) Operating Expenses	(4) Income Minus Operating Expenses	(5) Reserve Contributions	(6) Income Minus All 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)
2025	2,201,772	1,583,352	618,420	609,735	8,685

Our operating surplus allows us to contribute to reserves. In 2025, as shown in Column (4) of the table above, we ended that year with an operating surplus of $618,420 = total income of $2,201,772 minus total operating expense of $1,583,352. When the annual reserve contributions in Column (5) are added to the annual operating expenses in Column (3) and compared with the annual income totals in Column (2), the result is Column (6), which shows our annual balances of income and uses of income.

[1] The surplus shown in the unrounded, final account balances is $8,684.74. The text of the audit report, however, shows a surplus $8,682. 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.

Whether we increase 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 2015-2025, Column (6) has averaged ($5,755)/year.

More important is whether we have been budgeting as much for reserves as we should. In 2025, as explained in greater detail below, our total reserve contributions satisfied what our most recent reserve study estimated what is required to move us steadily to full funding of our reserves (reserves = accrued deprecation).

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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*. Each year, we have been adopting budgets with conservative, low-side projections of interest in order to avoid balancing our budgets based on interest rates that are unstable and subject to political pressure. In 2025, the Glen earned $130,176.93, in comparison to the $107,899 earned in 2024. The increase in 2025 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 2025, 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 2025, the Glen recovered $0 posted to *Account 40290 Bad Debt Recovery*. Posted sums 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 in 2025.

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 2027, and *Account 40398 Recovery Income* has been eliminated.

Operating Expenses

In 2025, our total operating expenses of $1,583,352 exceeded our budgeted total operating expenses of $1,424,629. Most responsible were the expanded painting and carpentry expenses that were approved in a budget amendment that was adopted by the Board at its May 2025 meeting.

● Insurance. In 2025, insurance was not the problem that it was in 2024. In 2024, due to a late, unexpected, and unbudgeted increase, we underbudgeted *Account 51750 Insurance* cost in 2024 by $88,812. In 2025, we exceed budget in this volatile area by only $7,703. The recent increases in our insurance cost had no rational relationship with our claims history, and we have reason to suspect that our neighboring associations have been experiencing even larger increases.

● Landscape. Landscape expenditures ended the year under budget, due mainly to our not spending the $25,000 that was budgeted for our main discretionary Account 58050 Landscape Grounds Non-Contract. There is much landscape work that needs to take place in the Glen, but we have had a chronic problem with lacking the Landscape Committee volunteers need to administer the funds budgeted for the work.

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. Expenses are entered as debits. Reimbursements are entered as credits, even if they occur in a subsequent year.

In 2025, the *Account 65370 Damage Claims* balance was $720, in comparison to our budgeted $7,783. Here is a table showing Damage Claims balances from 2017-2025:

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
2025	720

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 $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 drainpipe 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. Our experience in 2025 is consistent with the expectation.

● 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 out 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. Accordingly, the auditor did not calculate a balance for this account for 2025, and we discontinued using this account in our 2026 budget.

To keep track of the missing dues money and its recovery after 2025, we will be examining 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 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.

For our budgeted 2026 assessment income = $2,120,516, this larger buffer would require an EOF of $424,103 = .20($2,120,516). At the end of 2025, we were $84,473 short of our 2025 goal, with an EOF = $338,630. See the Table below, showing numbers rounded from the unrounded account balances.

	2025	2024	2023	2022	2021
Account 25620 Reserve/Contingency	266,325	256,325	189,129	231,009	218,273
Account 30410 Unappropriated Members Equity [20410 Before 2023]	63,620	118,838	165,037	111,838	111,838
Profit (Loss)	8,685	(48,220)	53,196	(41,880)	12,736
EOF	338,630	326,943	407,362	300,967	342,847

In our 2027 budget, we dealt with this deficiency as best we can. An unavoidable problem is that our ability to correct a deficiency in year 1 depends on the outcomes of future years 2 and 3.

Replacement Reserves

● Need for Full Funding. Full funding of replacement reserves (replacement reserves = accrued deprecation of the assists covered by the reserves) is a desirable goal for the Glen, for these reasons:

(1) Full funding ensures that earlier owners do not consume, or benefit from use of, the Glen's assets and, by moving out, leave their replacement cost to be borne by later owners via huge dues increases, borrowing, or special assessments as the Glen continues to age.

(2) Banks and governmental agencies are becoming increasingly wary of the risks of lending to older condominiums with inadequate reserves.

(3) Larger, fully funded reserves also (a) increase our ability to invest funds that may not be needed in the short term in less liquid investments offering greater returns and (b) allow the Glen to contract for the batch replacement of assets at a lower unit cost. We are implementing "(a)" in 2026 by funding an equities account with Vanguard.

(4) Full funding can also cushion us short term if we ever have to recover from natural or man-made disaster.

● Reserve Contribution History. 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	**2025**	**2024**	**2023**	**2022**	**2021**
Assessments	491,682	662,000	660,000	660,548	648,480
Interest	102,773	85,240	64,614	36,097	25,215
Yearly Amortization of Comcast Renewal Payment	5,280	5,280	5,280	5,280	1,760
Total Contribution	599,735	752,520	729,894	701,925	675,455

● Progress Toward Full Funding. The projection table in Appendix C of our 2023 reserve study calculates, for each of the succeeding 20 years, what it calls the annual "Breakeven Reserve Contribution" to reserves that is needed to fund both: (a) the "Annual Depreciation" for the given year; [2] and (b) an additional "Inflation Addition" needed to recover inflation in the replacement cost of assets after their original purchase. By making this contribution each year, our Reserve Study projects that the Glen will attain 80% funding of reserves in 20 years. For 2025, the reserve study's Breakeven Reserve Contribution was $692,375 = $401,999 (Annual Depreciation) + $290,376 (Inflation Addition[3]).

With its actual total contribution of $599,735, the Glen did not meet its target of $692,375, but this was by choice. At its May 2025 meeting, the Board reduced its budgeted 2025 contribution of $655,576 to Account 90000 by $163,894 to fund an expansion of scheduled painting and related carpentry expense to include more courts. The Board did this to realize bidding economies, to paint Courts 1-5 sooner, which badly needed painting a year ahead of schedule, and to finance use of a newly selected paint that would last longer. To maintain our progress toward fully funded reserves, our 2026 budget increased reserve spending to make-up for what was not contributed in 2025.

Before 2025, the Glen was making steady progress toward full funding of reserves. The Table below shows that our reserves have been growing steadily 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. Due to our make-up reserve contributions in 2026, we expect this progress to resume in 2026.

(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] Each year's Annual Depreciation is derived by indexing forward the $392,003 2023 start-up annual depreciation from Appendix A, Full Funding Analys of Replacement Reserves Summary Table, page 3. For example, the 2026 Annual Depreciation of $412,250 = [1.0255 (average CPI since 2004)] [$401,999 (prior year's Annual Depreciation)].

[3] For example, the 2026 Inflation Addition of $301,559 = [.0255 (the Average CPI Since 2004)] [$11,825,859 (2025 Full Funding Amount, i.e., accrued depreciation at the end of 2025)].

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 soft washing, 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.[4]

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 2025 ($133,728).

The second and third lines adjust the first line to account for payables, proceeding in two steps. In the second line, the auditor adjusts the first line by what was set aside (but not actually paid) for prior year reserve expenditures, as shown in the payables account. In the third line, the auditor adjusts the first line by what was set aside for future expenditures in a prior year. In 2025, the audit adjusts gives the Glen a credit of $234 for paying a reserve expenditure the cost of which was set aside in the prior year 2024 (most likely contracted at the end of that year for work that would be done and paid in 2025.

[4] **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.

Disbursement	2025	2024	2023	2022	2021	2020
Current year Cash Paid for Reserve Expenditures	(133,728)	(84,239)	(592,149)	(171,058)	(360,485)	(148,574)
Less: Prior Year Reserve Expenditures Payable	234	(268,614)	(11,043)	(15,182)	(286,580)	(267,127)
Add: Current Year Reserve Expenditures Payable		234	268,614	11,043	15,182	286,580
Total Disbursed	(133,494)	(352,619)	(334,578)	(175,197)	(631,883)	(129,121)
Total Replacement Reserve Contributions	599,735	752,520	729,894	701,924	675,455	665,726

We can also see that replacement reserve contributions exceed disbursements for each of the above years. In fact, from 2014 to 2025, 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 2025 with an increase in its Total Members Equity [Replacement Reserve + Contingency Reserve + Unappropriated Members' Equity (other cash funds)] = $484,923 = $5,862,946 (2025) - $5,378,023 (2024). Here is a summary table for 2014-2025, which reflects adjustments to equity made by the auditor in 2020 for years 2018 and 2017:

Year	Equity Growth	Income Minus Uses of Income
2025	$484,923	8,685
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)

This table shows that, 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 10 audited years 2015-2025. 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 Before 2023]	ACCOUNT NAME	2024 After Audit	2025 Budget	2025 After Audit
	INCOME			
40100 [30100]	Assessment Income	1,912,788.00	2,066,307	2,063,580.00
40270 [30270]	Interest	107,898.71	83,687	130,176.93
40290 [30290]	Bad Debt Recovery	0.00	100	0.00
40398	Recovery Income	No Balance	3,258	No Balance
40172 [30171]	Late Fees	3,025.00	1,412	2,475.00
40190 [30190]	Pool Income	0.00	200	0.00
40430 [30260]	Misc. Income	5,280.00	5,280	5,280.00
40010	Additional Charges	375.00	245	260.00
	Total Income	**2,029,366.71**	**2,160,489**	**2,201,771.93**
	EXPENSES			
	ADMINISTRATIVE and MISCELLANEOUS			
51020	Postage	0.00	100	0.00
51030	Office Expense	4,381.41	4,071	4,646.28
51031	Copying/Printing	1,582.85	1,232	277.32
51050	Training & Education	0.00	300	0.00
51250	Entertainment & Social	226.41	300	166.79
51500	Misc. Expense	721.00	1,466	347.51
51550	Misc. Administrative	5,541.35	5,228	5,874.20
51110	Auditing, Taxes, and Accounting	9,625.60	10,200	10,489.90
51090	Legal Fees	9,840.85	17,500	12,708.50

ACCOUNT NUMBER [Different Before 2023]	ACCOUNT NAME	2024 After Audit	2025 Budget	2025 After Audit
51092	Legal Fee Reimbursement	0.00	(1,936)	(12,415.73)
51120	Management Fee	65,976.36	68,615	67,757.76
51125	Management Schedule B	11,910.90	10,683	12,571.07
51000 [51160]	Telephone & Related	3,832.71	3,973	2,740.85
	Total	**113,639.44**	**121,732**	**105,164.45**
51750 [71050]	**INSURANCE**	**220,919.91**	**225,593**	**233,295.66**
	PERSONNEL			
51137	Management Onsite	103,391.00	108,354	110,146.18
52420 [61420]	Maintenance Payroll	111,982.78	114,825	118,404.74
52301 [61301]	Fed. FICA Tax	6,937.62	7,119	7,341.79
52308 [61308]	Fed. Medicare Tax	1,622.51	1,665	1,717.03
52302 [61302]	VA Unemployment Tax	16.00	50	16.00
52303 [61303]	Fed. Unemployment Tax	84.00	103	83.99
51770 [71070]	Group Insurance [Health]	32,269.44	28,619	35,138.88
52044 [61300]	Payroll Administration	10,189.25	10,542	10,607.95
65360 [61360]	Uniforms	218.63	450	0.00
52431 [61431]	Temporary Help	0.00	5,200	0.00
	Total Payroll	**266,711.23**	**276,927**	**283,456.56**
	UTILITIES			
62000 [71030]	Electricity	12,099.10	12,247	13,104.78
62120 [71010]	Water/Sewer	216,338.84	215,189	221,652.99

ACCOUNT NUMBER [Different Before 2023]	ACCOUNT NAME	2024 After Audit	2025 Budget	2025 After Audit
	Total Utilities	**228,437.94**	**227,436**	**234,757.77**
	POOL COMPLEX			
60000 [61150]	Pool Contract	59,500.00	61,285	62,349.00
60115 [61145]	Pool Repair and Maintenance	12,347.89	12,981	8,705.74
60176 [61156]	Pool Furniture	1,467.00	3,500	1,619.52
51268 [51258]	Pool Committee	3,174.00	2,500	2,423.82
	Total Pool Complex	**76,488.89**	**80,266**	**75,098.08**
	LANDSCAPING			
58000 [61180]	Landscaping Maintenance Contract	104,862.00	109,086	108,006.00
58050 [61557]	Landscape Grounds Non-Contract	20,982.73	25,000	17,895.98
58070 [61570]	Landscape Replacement [Damage from Contractor Negligence or Weather]	1,965.00	4,380	2,381.00
58172 [61188]	Tree Service [after 2018 -- work related to maintenance and reserve projects]	2,889.00	3,000	0.00
61572	Special Projects/Improvements	3,208.94	4,000	6,145.26
	Total Landscaping	**133,907.67**	**145,466**	**134,428.24**
	REPAIRS & MAINTENANCE			
51106	Professional Fees	21,009.50	14,482	11,472.50
65310 [61310]	Exterior Painting	46,576.00	93,160	192,915.00
65284 [61284]	Carpentry	41,939.50	35,447	41,067.50

ACCOUNT NUMBER [Different Before 2023]	ACCOUNT NAME	2024 After Audit	2025 Budget	2025 After Audit
65200 [61200]	Property Repairs	13,475.25	28,687	19,453.28
65090 [61090]	Maintenance Supplies	4,395.43	6,231	3,036.19
65469 [61460]	Roof Repairs	0.00	36,891	69,478.00
65010 [61010]	Vehicle Expenses	489.68	610	184.37
65247 [61247]	Playground Equipment	1,767.82	3,858	867.95
	Total Repairs & Maintenance	**129,653.18**	**219,366**	**338,474.79**
61370 [61370]	**DAMAGE CLAIMS**	**1,408.00**	**7,783**	**720.10**
	SERVICES PROVIDED MAINLY BY CONTRACT			
65240 [61240]	Exterminator	3,909.00	4,066	5,077.00
58582 [61581]	Snow Removal	26,022.00	10,258	57,359.74
65250 [61250]	Trash Removal	81,750.65	85,993	85,404.99
	Total Contracts	**111,681.65**	**100,317**	**147,841.73**
51400 [50400]	**CREDIT LOSS – RECEIVABLE [BAD DEBTS EXPENSE]**	**1,501.00**	**200**	**0.00**
51401 [50401]	**UNPAID ASSESSMENTS’**		**1,969**	**No Balance**
	INCOME TAX ACCOUNTS			
51140 [71140]	Income Taxes	**26,716.00**	**17,574**	**30,115.00**
95000	Provision for Income Taxes			

ACCOUNT NUMBER [Different Before 2023]	ACCOUNT NAME	2024 After Audit	2025 Budget	2025 After Audit
	TOTAL EXPENSES	**1,311,064.91**	**1,424,629**	**1,583,352.38**
	RESERVE CONTRIBUTIONS			
	Replacement			
90000	Replacement Reserve	662,000.04	655,576	491,682.00
90005	Replacement Reserve Interest	85,239.98	66,113	102,772.81
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**	14,000.04	10,000	10,000.00
	Total Reserve Contributions	**766,520.06**	**735,860**	**609,734.81**
	GRAND TOTAL EXPENSES	**2,077,584.97**	**2,160,489**	**2,193,087.19**
	BALANCE OF INCOME AND USES OF INCOME (- DEFICIT)	**(48,218.26)**	**0**	**8,684.74**