

| ACCOUNT<br>NUMBER<br>[Different Number<br>Before 2023] | ACCOUNT<br>NAME                                                                   | 2024<br>Balance After<br>Audit | 2025<br>Budget   | 2026<br>Budget               |
|--------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------|------------------|------------------------------|
|                                                        |                                                                                   |                                |                  |                              |
|                                                        | <b>INCOME</b>                                                                     |                                |                  |                              |
| 40100<br>[30100]                                       | Assessment Income                                                                 | 1,912,788.00                   | 2,066,307        | 2,120,516                    |
| 40270<br>[30270]                                       | Interest                                                                          | 107,898.71                     | 83,687           | 112,313                      |
| 40280                                                  | Capital Gains/(Losses)                                                            |                                |                  | 0                            |
| 40281                                                  | Dividend Income                                                                   |                                |                  | 0                            |
| 40398                                                  | Recovery Income                                                                   | No Balance                     | 3,258            | Deleted<br>Budget<br>Account |
| 40290<br>[30290]                                       | Bad Debt Recovery                                                                 | 0.00                           | 100              | 188                          |
| 40172<br>[30171]                                       | Late Fees                                                                         | 3,025.00                       | 1,412            | 1,631                        |
| 40190<br>[30190]                                       | Pool Income                                                                       | 0.00                           | 200              | 128                          |
| 40430<br>[30260]                                       | Misc. Income                                                                      | 5,280.00                       | 5,280            | 5,280                        |
| 40217<br>[40010]                                       | Additional Charges                                                                | 375.00                         | 245              | 375                          |
|                                                        | <b>Total Income</b>                                                               | <b>2,029,366.71</b>            | <b>2,160,489</b> | <b>2,240,431</b>             |
|                                                        |                                                                                   |                                |                  |                              |
|                                                        | <b>EXPENSES</b>                                                                   |                                |                  |                              |
| [No Ledger Account]                                    | <b>Change in Balance of<br/>Account 14000 Accounts<br/>Receivable - Homeowner</b> |                                |                  | <b>548</b>                   |
|                                                        |                                                                                   |                                |                  |                              |
|                                                        | <b>ADMINISTRATIVE<br/>and</b>                                                     |                                |                  |                              |
| 51020                                                  | Postage                                                                           | 0.00                           | 100              | 100                          |
| 51030                                                  | Office Expense                                                                    | 4,381.41                       | 4,071            | 4,160                        |
| 51031                                                  | Copying/Printing                                                                  | 1,582.85                       | 1,232            | 1,222                        |
| 51050                                                  | Training & Education                                                              | 0.00                           | 300              | 300                          |
| 51250                                                  | Entertainment & Social                                                            | 226.41                         | 300              | 300                          |
| 51500                                                  | Misc. Expense                                                                     | 721.00                         | 1,466            | 668                          |
| 51550                                                  | Misc. Administrative                                                              | 5,541.35                       | 5,228            | 5,590                        |

|                  |                                 |                   |                |                |
|------------------|---------------------------------|-------------------|----------------|----------------|
| 51110            | Auditing, Taxes, and Accounting | 9,625.60          | 10,200         | 11,450         |
| 51090            | Legal Fees                      | 9,840.85          | 17,500         | 21,000         |
| 51092            | Legal Fee Reimbursement         | 0.00              | (1,936)        | (5,146)        |
| 51120            | Management Fee                  | 65,976.36         | 68,615         | 70,197         |
| 51125            | Management Schedule B           | 11,910.90         | 10,683         | 11,748         |
| 51160            | Telephone & Related             | 3,832.71          | 3,973          | 3,971          |
|                  | <b>Total</b>                    | <b>113,639.44</b> | <b>121,732</b> | <b>125,561</b> |
|                  |                                 |                   |                |                |
| 51750<br>[71050] | <b>INSURANCE</b>                | <b>220,919.91</b> | <b>225,593</b> | <b>238,345</b> |
|                  |                                 |                   |                |                |
|                  | <b>PERSONNEL</b>                |                   |                |                |
| 51137            | Management On-Site              | 103,391.00        | 108,354        | 111,279        |
| 52420<br>[61420] | Maintenance Payroll             | 111,982.78        | 114,825        | 121,888        |
| 52301<br>[61301] | Fed. FICA Tax                   | 6,937.62          | 7,119          | 7,467          |
| 52308<br>[61308] | Fed. Medicare Tax               | 1,622.51          | 1,665          | 1,746          |
| 52302<br>[61302] | VA Unemployment Tax             | 16.00             | 50             | 48             |
| 52303<br>[61303] | Fed. Unemployment Tax           | 84.00             | 103            | 92             |
| 51770<br>[71070] | Group Insurance [Health]        | 32,269.44         | 28,619         | 37,129         |
| 52044<br>[61300] | Payroll Administration          | 10,189.25         | 10,542         | 10,855         |
| 65360<br>[61360] | Uniforms                        | 218.63            | 450            | 500            |
| 52431<br>[61431] | Temporary Help                  | 0.00              | 5,200          | 2,000          |
|                  | <b>Total Personnel</b>          | <b>266,711.23</b> | <b>276,927</b> | <b>293,004</b> |
|                  |                                 |                   |                |                |
|                  | <b>UTILITIES</b>                |                   |                |                |
| 62000<br>[71030] | Electricity                     | 12,099.10         | 12,247         | 13,406         |
| 62120<br>[71010] | Water/Sewer                     | 216,338.84        | 215,189        | 227,055        |
|                  | <b>Total Utilities</b>          | <b>228,437.94</b> | <b>227,436</b> | <b>240,461</b> |
|                  |                                 |                   |                |                |
|                  | <b>POOL COMPLEX</b>             |                   |                |                |
| 60000<br>[61150] | Pool Contract                   | 59,500.00         | 61,285         | 64,189         |

|                  |                                                                                    |                   |                |                |
|------------------|------------------------------------------------------------------------------------|-------------------|----------------|----------------|
| 60115<br>[61145] | Pool Repair and Maintenance                                                        | 12,347.89         | 12,981         | 13,082         |
| 60176<br>[61156] | Pool Furniture                                                                     | 1,467.00          | 3,500          | 2,500          |
| 51268<br>[51258] | Pool Committee                                                                     | 3,174.00          | 2,500          | 3,200          |
|                  | <b>Total Pool Complex</b>                                                          | <b>76,488.89</b>  | <b>80,266</b>  | <b>82,971</b>  |
|                  |                                                                                    |                   |                |                |
|                  | <b>LANDSCAPING</b>                                                                 |                   |                |                |
| 58000<br>[61180] | Landscaping Maintenance Contract                                                   | 104,862.00        | 109,086        | 111,894        |
| 58172<br>[61188] | Tree Service [after 2018 -- work related to maintenance and reserve projects]      | 2,889.00          | 3,000          | 3,000          |
| 61572            | Special Projects/Improvements                                                      | 3,208.94          | 4,000          | 3,000          |
| 58050<br>[61557] | Landscape Grounds Non-Contract                                                     | 20,982.73         | 25,000         | 18,000         |
| 58070<br>[61570] | Landscape Replacement [Damage from Contractor Negligence or Weather]               | 1,965.00          | 4,380          | 4,326          |
| 90103            | Grounds Reserve Account [for contributions to Account 25565 Reserve Use: Landscape |                   |                | 2,000          |
|                  | <b>Total Landscaping</b>                                                           | <b>133,907.67</b> | <b>145,466</b> | <b>142,220</b> |
|                  |                                                                                    |                   |                |                |
|                  | <b>REPAIRS &amp; MAINTENANCE</b>                                                   |                   |                |                |
| 65310<br>[61310] | Exterior Painting                                                                  | 46,576.00         | 93,160         | 0              |
| 65284<br>[61284] | Carpentry                                                                          | 41,939.50         | 35,447         | 12,668         |
| 65200<br>[61200] | Property Repairs                                                                   | 13,475.25         | 28,687         | 26,365         |
| 65090<br>[61090] | Maintenance Supplies                                                               | 4,395.43          | 6,231          | 5,796          |
| 65460<br>[61460] | Roof Repairs                                                                       | 0.00              | 36,891         | 18,950         |
| 65010<br>[61010] | Vehicle Expenses                                                                   | 489.68            | 610            | 597            |
| 65247<br>[61247] | Playground Equipment                                                               | 1,767.82          | 3,858          | 3,402          |

|                  |                                                     |                     |                  |                               |
|------------------|-----------------------------------------------------|---------------------|------------------|-------------------------------|
| 51106            | Professional Fees                                   | 21,009.50           | 14,482           | 15,321                        |
|                  | <b>Total Repairs &amp; Maintenance</b>              | <b>129,653.18</b>   | <b>219,366</b>   | <b>83,099</b>                 |
|                  |                                                     |                     |                  |                               |
| 65370<br>[61370] | <b>DAMAGE CLAIMS</b>                                | <b>1,408.00</b>     | <b>7,783</b>     | <b>6,872</b>                  |
|                  |                                                     |                     |                  |                               |
|                  | <b>SERVICES PROVIDED MAINLY BY CONTRACT</b>         |                     |                  |                               |
| 65240<br>[61240] | Exterminator                                        | 3,909.00            | 4,066            | 4,117                         |
| 58581<br>[61581] | Snow Removal                                        | 26,022.00           | 10,258           | 11,636                        |
| 65250<br>[61250] | Trash Removal                                       | 81,750.65           | 85,993           | 87,699                        |
|                  | <b>Total Contracts</b>                              | <b>111,681.65</b>   | <b>100,317</b>   | <b>103,452</b>                |
|                  |                                                     |                     |                  |                               |
| 51400<br>[50400] | <b>CREDIT LOSS - RECEIVABLE [BAD DEBTS EXPENSE]</b> | <b>1,501.00</b>     | <b>200</b>       | <b>1,501</b>                  |
|                  |                                                     |                     |                  |                               |
| 51401<br>[50401] | <b>UNPAID ASSESSMENTS</b>                           | <b>No Balance</b>   | <b>1,969</b>     | <b>Deleted Budget Account</b> |
|                  |                                                     |                     |                  |                               |
|                  | <b>INCOME TAX ACCOUNTS</b>                          |                     |                  |                               |
| 51140<br>[71140] | Income Taxes                                        | <b>26,716.00</b>    | <b>17,574</b>    | <b>24,695</b>                 |
| 95000            | Provision for Income Taxes                          |                     |                  |                               |
|                  |                                                     |                     |                  |                               |
|                  |                                                     |                     |                  |                               |
|                  | <b>TOTAL EXPENSES</b>                               | <b>1,311,064.91</b> | <b>1,424,629</b> | <b>1,342,728</b>              |
|                  |                                                     |                     |                  |                               |
|                  | <b>RESERVE CONTRIBUTIONS</b>                        |                     |                  |                               |
|                  | <b>Replacement</b>                                  |                     |                  |                               |
| 90000            | Replacement Reserve                                 | 662,000.04          | 655,576          | 784,805                       |
| 90005            | Replacement Reserve Interest                        | 85,239.98           | 66,113           | 88,727                        |

[illegible]

|                                                             |       |       |       |       |       |       |       |
|-------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|
| <b>Budgeted Dues Revenue<br/>Increase Percentage Factor</b> | 1.027 | 1.028 | 1.022 | 1.020 | 1.018 | 1.080 | 1.026 |
|-------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|

| <b>Unit Type</b> | <b>Percentage<br/>Ownership</b> | <b>Dues<br/>2012</b> | <b>Dues<br/>2013</b> | <b>Dues<br/>2014</b> | <b>Dues<br/>2015</b> | <b>Dues<br/>2016</b> | <b>Dues<br/>2025</b> | <b>Dues<br/>2026</b> |
|------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Arington         | 0.00379                         | 441                  | 454                  | 464                  | 472                  | 481                  | 653                  | 670                  |
| Barcroft (I)     | 0.00243                         | 283                  | 291                  | 297                  | 303                  | 308                  | 418                  | 429                  |
| Barcroft (E)     | 0.00250                         | 291                  | 299                  | 306                  | 312                  | 317                  | 430                  | 442                  |
| Braddock (I)     | 0.00195                         | 227                  | 233                  | 239                  | 243                  | 247                  | 336                  | 345                  |
| Braddock (E)     | 0.00202                         | 235                  | 242                  | 247                  | 252                  | 256                  | 348                  | 357                  |
| Clarendon (I)    | 0.00297                         | 346                  | 355                  | 363                  | 370                  | 377                  | 511                  | 525                  |
| Clarendon (E)    | 0.00304                         | 354                  | 364                  | 372                  | 379                  | 386                  | 523                  | 537                  |
| Dominion         | 0.00351                         | 409                  | 420                  | 429                  | 438                  | 445                  | 604                  | 620                  |
| Edgewood (I)     | 0.00263                         | 306                  | 315                  | 322                  | 328                  | 334                  | 453                  | 465                  |
| Edgewood (E)     | 0.00270                         | 314                  | 323                  | 330                  | 337                  | 343                  | 465                  | 477                  |