



The Glen Echo

Newsletter of Fairlington Glen

July 2022

Homeowners' Portal Launched on Glen Website

Fairlington Glen's website has a new feature - a homeowners' portal. Within this special portal you can view your account, submit maintenance requests, stay up to date on community happenings, and much more.

During June, co-owners with an email address that's been registered with Cardinal Management Group, Inc. were sent an email invitation to join this special access portion of the website.

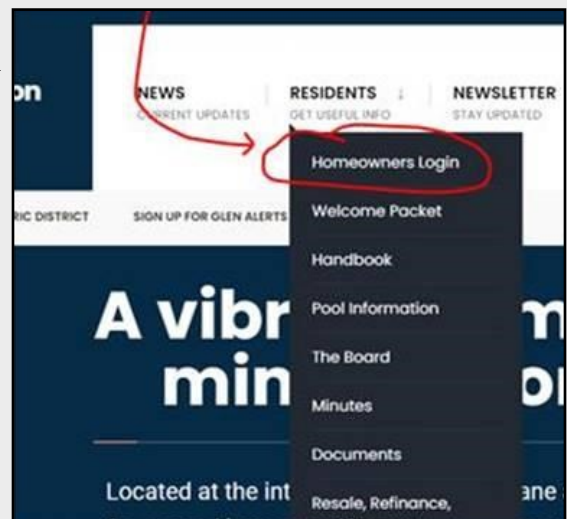
Please be sure to check your email, and perhaps even your spam folder, to see if you received this special email invitation that contains a unique link for you to click and join. If you did not receive such an email, you'll need to contact our Onsite Manager Amy Steliga at a.steliga@cardinalmanagementgroup.com.

By joining, you'll create your own username and password with which you'll use to access this special section of the site. During the registration process you will be prompted to enter a cell phone number. If you do not have a cell phone or do not wish to provide that number, then simply enter 703-555-5555 in that field to bypass it.

Once you've created your account, you will be able to access the homeowner login section on a continual basis by selecting "Homeowners Login" from the Residents menu on the Glen's website, www.fairlingtonlen.com, as shown to the right.

Also, please add notifications@frontsteps.com to your email contacts list to ensure delivery of email from the Glen.

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.fairlingtonlen.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 14, 2022, online via Zoom. Here are some of the highlights.

APPROVED

Moved to approve a contract with Goldklang Group (CPA's) for their audit of fiscal year 2022.

Moved to approve an accounting resolution - management is instructed (a) to reallocate \$12,735.61 from Account 20410 Members Equity to Account 25620 Reserve Contingency; and (b) on the asset side of our accounts, to transfer the same amount from our operating fund bank account to our contingency bank account. The Treasurer explained that, each year, we do an inter-equity accounts transfer to ensure that we have adequate funds in our operating bank account but not more than needed. The \$12,735.61 is our overall budget surplus for 2021. When we have a loss, we move funds in the opposite direction.

Moved to ratify the earlier unanimous email vote to approve a variance request at 4132 36 Street S. (Court 6) for the installation of basement egress windows.

Moved to ratify the earlier unanimous email vote to approve the renewal of the Covenant Pest Control pest management contract for exterior rodent control services in the amount of \$5,760.00.

Moved to ratify the earlier unanimous email vote to approve the Liability Release and Indemnification Form for Private Swim Instruction.

Moved to ratify the earlier unanimous email vote to approve the Swimming Pool Permission Form Revised May 25, 2022.

NOTES

The Glen's Annual Meeting will be Thursday, November 3. It is anticipated being held online via Zoom.

NEXT MEETING

The next monthly Board meeting is scheduled on Tuesday, July 12, 2022, at 6:30pm. The Fairlington Community Center has reopened, but due to COVID-19 concerns, the meeting will be held virtually via Zoom. Details to access the meeting will be announced as we get closer to the date.

INDEPENDENCE DAY SCHEDULE CHANGES



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

In addition, the Glen's onsite staff, Nelson & Maria, and our onsite manager, Amy, will be off. Normal hours resume on Tuesday, July 5.

For emergency service, see the Emergency Number at the bottom of the Contact List in this newsletter.

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

Summer Fun Continues at the Pool

LAP SWIM HOURS - A Fairlington Glen tradition continues this summer at the pool! Tuesday and Friday mornings in July and August 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 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 25 to 29. Practices will be held Monday-Thursday from 4:00 to 6:00pm. 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.

POOL PARTY RULES 2022 - Recreation pass holders may request a party to be held during pool hours. Parties may be limited to two per week. Requests for parties should be directed to the Pool Committee and will be scheduled at the discretion of the committee and the pool manager. A non-refundable charge of \$25 will be assessed for parties during pool hours. The requester/recreation pass holder is required to be in attendance during the party and is responsible for abiding by the pool rules as well as the following party rules:

- The party is limited to two hours in duration.
- Music must be kept at a reasonable level subject to the discretion of the pool manager or lifeguards.
- Food is allowed in the designated eating areas only (Code 24.1-59 from Arlington County Code/Chapter 24.1/Water Recreation Ordinance) and party holders will receive priority use of this space.
- Set up is allowed 30 minutes prior to the party.
- The party is limited to a maximum of 15 people in order to prevent overcrowding.
- Three tables and up to 15 chairs will be available for party attendees.
- The requester/recreation pass holder is responsible for cleaning the party area and for trash collection after the party.
- The requester/recreation pass holder must speak with the pool manager/lifeguards the morning of their pool party and provide the manager/guard with an emergency contact number in case of pool emergency/closing.

To schedule a party at the pool, please contact Kate Schneider at fairlingtonglenpool@gmail.com.

Beware: Email Fraud & Phishing Continues

Here we go again! We have reports of scammers contacting our residents by email pretending to be members of our Board or the Glen's management staff. Please be alert for these fraudulent emails and don't fall for the scams.

Phishing is the fraudulent practice of sending emails purporting to be from reputable companies in order to induce individuals to reveal personal information, such as passwords and credit card numbers, and/or send money in the form of gift cards to the sender.



If you think an email might be fraudulent, delete it - don't open it, don't reply to it and don't click on any attachments. Just delete it and forget about it!

If an email from someone you know seems unusual, it might be because their account was hacked and briefly taken over by fraudsters. The message might contain an unfamiliar link with an accompanying greeting, such as "Hey [Your Name] I thought you might find this useful." If in doubt, contact your friend separately to see if they sent the email.

Beware of emails that are not personalized. Many phishing emails will start with 'Dear Sir/Madam,' because the spammers are sending them out to millions of people. Authentic messages, such as those from your bank, will most often address you by name.

Don't use a link within an email to connect to a site unless you're absolutely certain who it's from. These links can lead to phishing websites which look very similar to the real thing. It's better to open a new window and type the URL in directly. Similarly, never enter your data in a log in box that is embedded in an email.

Beware of time pressure. Reputable organizations probably won't need you to take urgent action to prevent your account being shut down. This is usually fraudsters trying to panic users into handing over data.

Fairlington's July 4th Parade Returns



The annual July 4th Parade in Fairlington returns after a two-year hiatus due to COVID-19.

The parade, a Fairlington tradition, lines up at 9:45am on Monday, July 4 next to the old Fire Station 7 at 3116 S. Abingdon Street and begins at 10:00am. 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.

Fire Station 9, which now serves Fairlington, plans to send a fire truck to join the celebration, unless it is called to respond to an emergency.

Power Line Service Rule Clarifies Responsibility

A recent addition to the Glen's Handbook helps to clarify responsibility for power line service in the Glen.

The Glen's By-Laws provide that: (1) service to (a) "lines serving the common areas" and (b) "underground lines" is a Glen responsibility; and (2) service to lines "within the unit" is a co-owner responsibility. Please see the maintenance chart at the end of the By-Laws. These provisions were reviewed by legal counsel before they were adopted.

Most of the Glen's power lines fall neatly within these provisions. Co-owners usually deal only with the lines that are within their units, i.e., lines extending from the inside breaker panel to the interior outlets, switches, and devices. Our extensive network of lines serving the common areas, such as the lines serving the exterior light poles and the B-Building common basements, is easy to identify.

CLARIFICATION NEEDED - When the Glen adopted these provisions in the 2008 By-Laws revision, however, it did not anticipate certain future repairs that would not fall neatly within them. There are three areas where clarification is needed:

- The scope of "underground lines" was left undefined.
- The By-Laws do not specifically address service to above-ground lines that neither serve a common area nor are located entirely within units, such as a line that serves an upper B-Building unit alone but extends outside the unit. Part of this line runs through the inside of the lower B-Building unit and the common basement.
- Nor do our By-Laws address repairs to switches and breakers that serve these lines, such as the service entrance shut-off switch allowing electricians to shut-off power to upper B-Building units without having to go upstairs and enter the units.

Clarification - While these repairs are not specifically addressed in our By-Laws, a decision still needs to be made about who is responsible for them. In making this decision, we have considered the overall thrust of our By-Laws. The By-Laws generally assign responsibility for repairs that benefit the co-owner alone to the co-owner, unless this would adversely affect repair efficiency or aesthetics. An example is the By-Law provision making co-owners responsible for maintaining "exterior plugs and fixtures" serving their units alone, such as outside A/C units.

The overall thrust of the By-Laws is best served by assigning, as much practicable, the maintenance of an above-ground line entirely to the user who is served by the line and pays its meter, for these reasons:

(continued on page 6)



1. This approach greatly simplifies the repair and billing process by not causing repair responsibility to change as these lines pass through floors, walls, and ground. Power lines serving a single function cannot be repaired efficiently if they are arbitrarily divided up into segments serving no unique function. For an example of undue segmentation, consider a repair that must be made to a portion of a line serving an upper B-Building unit, where the portion to be repaired runs between the upper owner's breaker panel and the shut-off switch in the common basement. The electrician would be faced with having to divide the repair bill between the Glen and each of the co-owners of the upper and lower B-Building units, even though neither the Glen nor the lower unit is served by the line.
2. This approach is also equitable in the sense that, if the benefit from a line falls entirely on a user, whether a co-owner or the Glen, so should the repair responsibility.

Underground Lines - An exception to this general approach makes the Glen responsible for certain "underground lines" that do not serve common area. The lines that best meet this description are the lengthy lines that run underground between (a) the detached, clumped-together meters serving units in Courts 1-4 and (b) the above-ground junction points between these lines and the interior lines served by the meters.

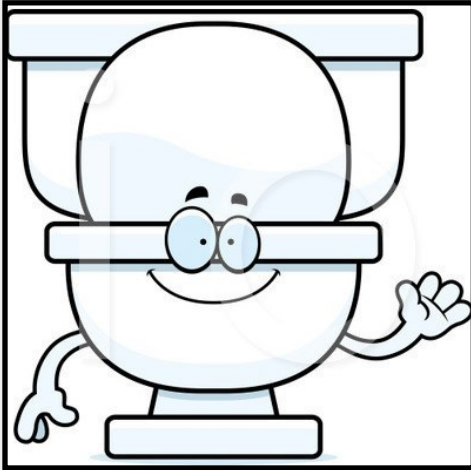
APPLICATION - Examples of how this clarification is to be applied:

- (1) Co-owners with a meter attached to the building (Courts 5-16) are responsible for the line running between: (a) the interior breaker panel serving the co-owner; and (b) the owner's side of the attached meter. For upper B-Building units, this line runs from the upper unit's breaker panel, through the interior of the lower B-Building unit, through the common basement, through the basement wall above ground, and thence to the attached meter.
- (2) Co-owners without a meter attached to the building (Courts 1-4) are responsible for the line running between: (a) the interior breaker panel serving the owner; and (b) its junction with the lengthy underground line running to the detached meter. For upper B-Building units, this line runs from upper unit's breaker panel, through the interior of the lower B-Building unit, through the common basement, and through the basement wall, where there is a junction with the underground line running to the detached meter.
- (3) Co-owners of all upper B-Building units are responsible for the entrance shut-off switch serving the unit, which is installed in the common basement to allow electricians to shut-off power without having to enter the unit.
- (4) A co-owner is responsible for the line running between (a) the co-owner's interior breaker panel and (b) an A/C unit located in a common area or a patio. For an upper B-Building co-owner, much of this line will run outside the upper unit.
- (5) A co-owner is responsible for the line running between (a) an outside porch lamp (an owner responsibility) and (b) an interior switch.

BILLING - Related repairs are usually done most efficiently in a single job by a single contractor. For example, a contractor may be faced with doing a job where, for example, three parties -- two co-owners and the Glen -- are each responsible for part of the work. In this situation, management and the two co-owners should try to cooperate in getting the job done and billed by an efficient contractor, with a single bill allocated between the three parties. To this end, the Glen may retain a trusted, low-cost contractor to do the job subject to reimbursement by unit co-owners for their share of the bill.

Remember, No Wipes in the Pipes!

During the past two years, especially, we have all been using disinfecting wipes more than ever before to clean surfaces, door knobs, and bathroom fixtures in our homes. Please keep in mind that wipes of any kind (disinfecting wipes, baby wipes, etc.) may not be flushed...even if the package says so. They MUST be disposed of in your regular household trash.



Now more than ever, we must protect the best seat in the house - our toilet! Toilets are designed to remove only human waste and toilet paper with each flush. Sending other items down the drain threatens home plumbing, Arlington's sanitary sewer system, and ultimately the Water Pollution Control Plant, where waste water is treated before being safely released to the ecosystem.

Sewer backups in Fairlington Glen can be both expensive and a nightmare. It is vitally important that we all care for our aging sewer system, which was built in the 1940's. Please help keep condo fees down by always being careful about what you put in your toilets or down your drains.

And remember, toilets are not trash cans. Please do NOT flush wipes of any kind, paper towels, tampons, sanitary napkins, disposable diapers, condoms, tissues, napkins, cotton swabs, medicines, dental floss, newspaper, pet waste & litter, cigarette butts, grease, large wads of toilet paper, or large pieces of garbage.

Here's an idea: keep a small trash can in your bathroom near the toilet and use it to discard all of those things that seem harmless to flush, yet are common offenders.

The Washington Suburban Sanitary Commission (WSSC) has said that many companies market personal hygiene wipes as flushable; however, these products do not break down and disintegrate in the sewer system like toilet paper. The accumulation of these wipes in the sewer system can lead to blockages in sewer mains.

And please be sure to make babysitters, house sitters, and all guests aware of this important issue.

The message is simple: flush only the 3 P's, pee, poop, and paper (toilet paper)! Keep the wipes out of the pipes!!

Editor Looks Back at the Derecho

For those of you living in Fairlington 10 years ago, you will never forget the derecho. For those of you not here at the time, be thankful. It was a mess!

On June 29, 2012 we were all introduced to a weather term that most had never heard before. According to Wikipedia, a derecho is a widespread, long-lived, straight-line wind storm that is associated with a fast-moving group of severe thunderstorms known as a mesoscale convective system.

A derecho can produce destruction similar to the strength of tornadoes. These fast-moving complex of thunderstorms with severe wind gusts typically travel extended distances and can span multiple states.

The derecho of 2012 was full of rage and powerful winds. Trees were downed all over Fairlington. The power went out and stayed out for 4 or more days. With temperatures reaching to 100 degrees outside during the day and high humidity levels, it really was an inferno inside our homes at all times.

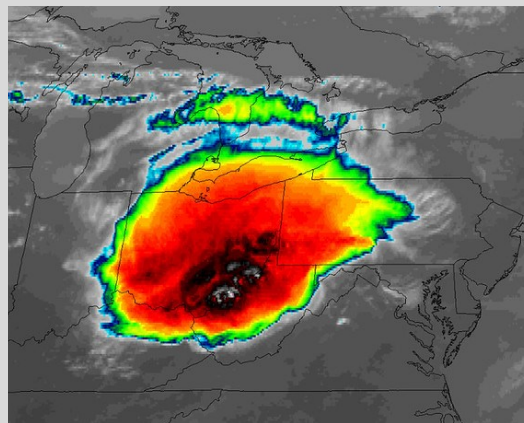
I specifically remember that my mom was staying with me. She was 73 at the time. I gave her my bed to sleep in as I tried to sleep on the floor near an open window. I seriously thought there was a good chance that one or both of us would not survive the night. Thankfully, we did.

I remember hearing about a few businesses in the area that somehow had power. Crowds would gather inside places like Panera Bread just to access an outlet to charge cell phones.

With no end to the power outage in sight, Mom and I packed up the car and headed to my sister's house in Charlottesville where they had power and more importantly air conditioning.

Days later when I returned, I had a refrigerator and freezer full of food that I had to toss in the garbage. We all were in the same predicament.

In the aftermath of the storm, Dominion Energy crews have made massive improvements to the electrical grid/network that feeds Fairlington. It's not perfect, but it's far better today than it was 10 years ago.



Satellite imagery of the derecho storm approaching Virginia on June 29, 2012.

Jay Yianilos / Editor

Survey Says Residents are Happy!



We're confident that most residents in Fairlington Glen are happy living in our community. But how do more than 74.1 million Americans who live in homeowners associations or condominium communities feel about their associations?

The Foundation for Community Association Research, an affiliate of the Community Associations Institute (CAI), sponsored a recent (2020) national public opinion survey to answer these and other questions. The survey was conducted by Zogby Analytics, and here are some of the key findings:

For the eighth time in 15 years, Americans living in homeowners associations, condominiums, and housing cooperatives say they're overwhelmingly satisfied in their communities:

89% of residents rate their overall community association experience as very good or good (70%) or neutral (19%).*

89% say members of their elected governing board "absolutely" or "for the most part" serve the best interests of their communities.*

74% say their community managers provide value and support to residents and their associations.

94% say their association's rules protect and enhance property values (71%) or have a neutral effect (23%); only 4% say the rules harm property values.*

Results from almost identical national surveys conducted in 2005, 2007, 2009, 2012, 2014, 2016, 2018, and 2020 are strikingly consistent, except 2020 saw an increase in three areas compared to 2018: overall experience, the role of the board, and perception of rules. Other results rarely vary a standard margin of error for national, demographically representative surveys.

****Satisfaction results grew an impressive 4% in overall experience, 5% in the role of the board, and 4% in the perception of rules.***

"Reprinted with permission of Community Associations Institute. Learn more by visiting www.caionline.org, writing cai-info@caionline.org or calling (888) 224-4321."

Protect Your Home While on Vacation

It's summer. Sure, gas prices are at record high levels. But that's not stopping you from taking a much-needed vacation, especially after two previous summers spent at home during the height of the pandemic. Before you hit the road, make special note of these tips to help you safeguard your home and your possessions while you're away.



- Invest in a security system, or, at the very least, install a video doorbell. The Glen's Handbook now provides a blanket variance for the installation of such devices. It states that "residents may not install security cameras in buildings, trees, or fences in the Glen; but they may install doorbell (button-activated by visitor) video cameras on the front doors of their units."
- Keep valuables locked up and out of sight.
- Leaving your house unlit for days on end is a sure sign to burglars that it's empty, but so is keeping the lights on 24/7. A good way to handle this is to set your lights to timers to simulate your regular routine. Be sure to set timers in separate rooms on staggered schedules so that it makes the light coming from your home seem more natural.
- Temporarily stop newspaper delivery (if you still subscribe).
- Ask a neighbor, friend, or family member to keep an eye on your home (or even house-sit) while you're away. Ask them to bring in any packages that may be delivered in your absence. Make sure you have each other's cell numbers so you can stay in touch as needed.
- Ask a neighbor to park in your parking space while you're gone.
- Don't post about your trip on social media during your vacation. Remember, someone may see your posts and then target your home while you're away.
- Create a home inventory in the event that you need to file an insurance claim. This will make the process much easier. If you don't have time to put together a written inventory, then take pictures of each room of your home with your cell phone.
- Check with your insurance provider to review your coverage before you experience theft or damage to your property.

Finally, before you head off, make a last-minute checklist. Are all of the windows and doors locked? Stove and oven turned off? How about all of the faucets? Are the electronics unplugged and all valuables secured?

Take five minutes before you leave to ensure your house is vacation ready. Knowing you left your house as safe as possible AND in the good hands of a neighbor or friend will help you to kick back and enjoy your vacation.

Safe travels!

B Building Fire Inspections Due This Month

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.

Be Aware of Move Over Laws

As you hit the road for summer vacation, or even if you're just driving around our area on any given day, you should always be aware of Virginia's "Move Over" law.

It was established in Virginia and in most states to protect those who protect you. It asks you to slow down and move over to protect emergency personnel. You may just save a life.

To be more precise, here's more info from the Virginia State Police and the Virginia Department of Transportation.

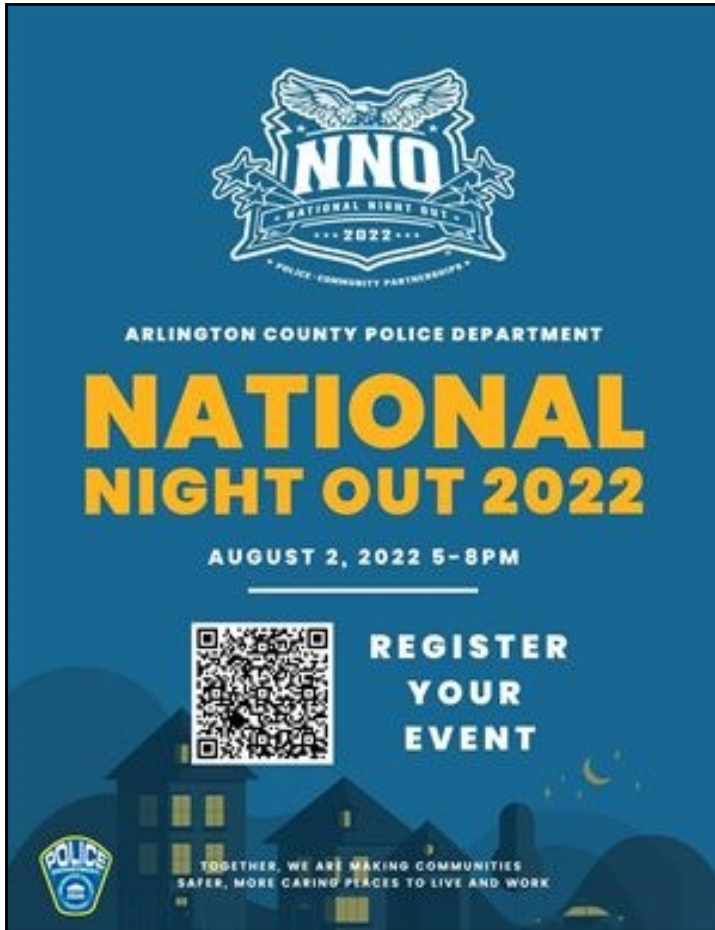
Virginia law (§ 46.2-921.1) states that "upon approaching a stationary vehicle that is displaying a flashing, blinking or alternating blue, red or amber light or lights," drivers shall:



- "On a highway having at least four lanes, at least two of which are intended for traffic proceeding as the approaching vehicle, proceed with caution and, if reasonable, with due regard for safety and traffic conditions, yield the right of way by making a lane change into a lane not adjacent to the stationary vehicle or,
- "If changing lanes would be unreasonable or unsafe, proceed with due caution and maintain a safe speed for highway conditions."

A single violation of the "Move Over" law is punishable as a traffic infraction. Subsequent violations may be punishable as a Class 1 misdemeanor.

Celebrate National Night Out August 2



The Arlington County Police Department (ACPD) invites community members and organizations to celebrate outdoor National Night Out (NNO) events on Tuesday, August 2, 2022 from 5:00 to 8:00pm. NNO is an annual community-building campaign that promotes police-community partnerships and neighborhood camaraderie to make our communities safer.

During NNO, residents in neighborhoods throughout Arlington County and across the nation are asked to turn on their porch lights, lock their doors and spend the evening outside with their neighbors, police officers, firefighters and other County personnel. Outdoor events such as cookouts, block parties and ice cream

socials will occur simultaneously throughout Arlington County and nationwide.

Registration is free and gives police, Arlington County leaders, and other representatives an opportunity to attend local events as time and circumstances permit. Register your NNO celebration no later than Friday, July 22. For more information or to register, visit [National Night Out – Official Website of Arlington County Virginia Government \(arlingtonva.us\)](https://www.arlingtonva.us/national-night-out).

Police cannot guarantee attendance at events registered after the deadline. It is not necessary to register your event with the National Association of Town Watch (NATW).

NNO occurs annually on the first Tuesday in August. Arlington County neighborhoods are encouraged to join communities nationwide in celebrating NNO each summer.

For additional information or questions, contact Arlington County Police Department's Community Outreach Unit at 703-558-4306.

Fairlington Glen Contact List (July 2022)

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	maynarddixon@verizon.net
Secretary	Susan Hunchar	4327 S. 36th	703-402-3228	susanhunchar.fairlingtonglen@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)	Allison Merhaut	3507B S. Stafford	412-996-7518	allison.merhaut@gmail.com
2 (26)	Thora Stanwood	3551 S. Stafford, #A1		thorastanwood@gmail.com
3 (27)	Daniel Oakley	3561 S. Stafford	704-996-2231	daoakley@gmail.com
4 (23)	Elizabeth Dreazen	4133 S. 36th	847-208-0198	edreazen@aol.com
5 (17)	Florence Ferraro	4118 S. 36th, #B2	703-927-6950	fdferraro1@verizon.net
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	703-379-7260	cagoodloe@comcast.net

VOLUNTEER NEEDED

11 (22)	Lori Derkay	3566 S. Stafford	703-379-2895	lori.derkay@outlook.com
12 (22)	Charlie Robbins	3534 S. Stafford	703-907-9842	cbrobbins63@gmail.com
13 (23)	Ellen McDermott	4206 S. 35th	703-575-7864	ellenmcdermott@yahoo.com
14 (14)	Mike Hahn	4270 S. 35th, #A2	703-578-3138	mhahn10262@cs.com
15 (36)	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixon@verizon.net

COORDINATORS and COMMITTEE CHAIRS

Archivist	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixon@verizon.net
Basketball	Patrick Murray	4144 S. 36th	703-945-5224	pgmurray@att.net
Finance	Maynard Dixon	4316 S. 35th	703-909-4562	maynarddixon@verizon.net
Glen Echo	Jay Yianilos			jasonyianilos@yahoo.com
Landscape (co-chairs)	Mary Stephens - 703-606-7562 / Shirin Wertime - 703-855-4768			glenlandscaping@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
Property Manager	Candace Lewis, Cardinal Management		703-565-5244	c.lewis@cardinalmanagementgroup.com
Onsite Manager	Amy Steliga (Amy's office hours: Monday thru Thursday 10:00am - 2:00pm and Friday 8:00am - noon)		703-820-9567	a.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 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 Pool Open 10am - 9pm	2 Bulk Trash Pick Up Pool Open 10am - 9pm
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 - 9pm	9 Pool Open 10am - 9pm
10 Pool Open 10am - 8pm	11 Pool Open 10am - 8pm	12 Board Meeting - 6:30pm Lap Swim 9-10a Pool 10am-8pm	13 Pool Open 10am - 8pm	14 Pool Open 10am - 8pm	15 Lap Swim 9-10am Pool Open 10am - 9pm	16 Pool Open 10am - 9pm
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 - 9pm	23 Pool Open 10am - 9pm
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 - 9pm	30 Pool Open 10am - 9pm
31 Pool Open 10am - 8pm						

August 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 Pool Open 10am - 8pm	2 Lap Swim 9-10am Pool Open 10am - 8pm	3 Pool Open 10am - 8pm	4 Pool Open 10am - 8pm	5 Lap Swim 9-10am Pool Open 10am - 8pm	6 Bulk Trash Pick Up Pool Open 10am - 8pm
7 Pool Open 10am - 8pm	8 Pool Open 10am - 8pm	9 Board Meeting - 6:30pm Lap Swim 9-10a Pool 10am-8pm	10 Pool Open 10am - 8pm	11 Pool Open 10am - 8pm	12 Lap Swim 9-10am Pool Open 10am - 8pm	13 Pool Open 10am - 8pm
14 Pool Open 10am - 8pm	15 Pool Open 10am - 8pm	16 Lap Swim 9-10am 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 Pool Open 10am - 8pm	23 Lap Swim 9-10am 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 Pool Open 10am - 8pm	30 Lap Swim 9-10am Pool Open 10am - 8pm	31 Pool Open 10am - 8pm			

SUMMARY OF AUDIT OF CALENDAR YEAR 2021

- Maynard H. Dixon, Glen Treasurer

The final report on the audit of 2021 has been published to our website at <https://www.fairlingtonglen.com/>. This is my summary and comments on that report. If you want to discuss this, please e-mail me at MaynardDixon@verizon.net.

As shown on the bottom line of the Audit/Budget Accounts Table below, we ended 2021 with a \$12,736 surplus of income over all uses of income (including reserve contributions). The results are shown in this Table (2015-2020 data from prior audits):

Year	Income Minus All Uses of Income	Income	Operating Expenses
2015	(22,345)	1,502,305	916,575
2016	(18,577)	1,536,719	926,014
2017	(52,917)	1,590,262	1,009,859
2018	(29,575)	1,651,022	1,088,273
2019	(32,227)	1,706,091	1,055,941
2020	107,820	1,749,855	969,908
2021	12,736	1,786,587	1,089,110
Change 2015-2021	(35,175)		

This table shows that since 2015, our cumulative operating surpluses have not been large enough to cover our cumulative *budgeted* additions to reserves. A cumulative difference of only (35,175) spread over 7 years shows that our budgeting has been fairly accurate long-term.

A key measure of the Glen's financial health is its operating results, comparing income with operating expenses. The Glen has always incurred operating surplus. An operating surplus allows us to contribute to reserves. Whether we end-up contributing as much to our reserves as we budget in any given year depends on how accurately we estimate revenues and expenses.

We ended 2021, as we always have, with an operating surplus. Our revenues (\$1,786,587) exceeded our operating expenses (\$1,089,996) by \$696,591. This enabled us to contribute \$683,855 to reserves and earn an additional surplus of \$12,736.

Here are the highlights of the audit, with the numbers in the discussion rounded to the nearest dollar:

Revenues

- **Interest**. An important part of our finances is the interest earned on Glen reserves, which appears in Account 30270 Interest. In 2021, the Glen earned \$31,918, in comparison to the \$42,749 earned in 2020, the \$53,192 earned in 2019 and the \$42,767 earned in 2018. The decrease was entirely due to declining interest rates because our investable reserves increased and our investment strategy stayed the same. The interest earned on the Glen's reserves has been lagging due to the Federal Reserve Board's policy of keeping interest rates low to stimulate the economy – good for borrowers but bad for savers.

- **Bad Debt Recovery**. In 2021, the Glen recovered \$0 in contrast to the \$9,504 earned in 2020 and the \$0 recovered in 2019. Our 2020 result was due to a successful dues enforcement effort against a long delinquent owner.

Operating Expenses

In 2021, our total operating expenses of \$1,089,996 were less than our budgeted operating expenses of \$1,116,191. Less than expected spending in the administrative, personnel, and landscape categories overcame more than expected spending on Account 71050 Insurance and Account 51106 Professional Fees.

- **Administrative**. In 2021, our summed total Administrative accounts expense of \$105,604 was less than our budgeted \$113,061. This was mainly due to a larger than expected recovery of legal fees paid to recover unpaid dues.

- **Personnel**. In 2021, our summed total Personnel accounts expense of \$172,125 was less than our budgeted \$188,163. One reason is that I overestimated Account 61420 Maintenance Payroll Expense by projecting it from a 2019 base that included autumn 2019 payments to an onsite manager that were thereafter posted to Account 51137 Management On-Site.

Another reason for being under budget in Personnel was our not spending \$5,500 budgeted to Account 61431 Temporary Help. We have been funding this account each year in an attempt to encourage the use of temporary help when it would be more cost effective than our regular outside contractors. Making optimal use of temporary help, however, requires an experienced onsite manager, rather than the succession of volunteers and part time managers upon whom the Glen has been relying for maintenance and landscape projects. Now that we are funding a full-time onsite manager at a competitive salary and benefits, we are confident that temporary help will get the use that it deserves. It will take time, and we will learn by trial and error.

- **Landscape**. Our Total Landscaping spending of \$104,338 was less than our budgeted \$119,276, due to our inability to spend our budgeted \$25,632 for Account 61557 Landscaping Non-Contract before the end of the year. This happened because

our Landscape Committee was in a state of turmoil for much of the year. We expect this situation to improve after we put reconstituted our Landscape Committee in mid-2022.

- Professional Fees. Account 51106 Professional Fees are paid to our engineering consultant, Restoration Engineering, Inc. (REI), for administration of projects that are not administered by our management company, such as roof replacement and maintenance, major sewer projects, brick repair, and parking pavement repair. In 2021, the Glen spent \$23,150 in comparison to its budgeted \$15,227. The difference was due to: (1) increased use of REI, especially during the late summer flooding; and (2) increased hourly charges by REI, especially for administration of our proactive, batch-contracted spot roof & gutter work cycle.

- Water/Sewer. The Glen's 2021 Account 71010 water/sewer expenditure of \$198,745 came in quite close to our budgeted \$196,083. This precision was due to the efforts of Glen volunteer Bill Worsley, who projects and tracks water expenditures.

In recent years, the Glen has benefited from usage-related declines in this expense, even as County rates continued their slow upward movement. The decline in usage was most likely due to conservation (water control devices, investigating leaks, less lawn watering, etc.). Our usage-related declines, however, have bottomed out and cannot be expected to continue.

- Painting and Carpentry. In 2021, we spent \$119,892 on Account 61370 Exterior painting, in comparison to the budgeted \$113,233; and we spent \$14,660 Account 61284 Carpentry, in comparison to the budgeted \$40,589. The differences from 2020 are mostly due to differences in the number of units involved in the 4-court cycle.

There are opposing forces at work in these accounts:

(1) Helping to check these expenses is the fact that the Glen has been working diligently to reduce needed work. The average amount of needed work per Glen residence should be leveling and then trending downward now that we have completed and the quality-oriented 4-year maintenance cycle that began in 2016. We have been paying more attention to the timing and quality of the work, by: (1) using higher quality painting contractors; (2) doing unanticipated catch-up carpentry work; and (3) trying to spot needed work before damage results. We are also gradually replacing rotted wood with PVC, which never rots or requires painting. We decided to gradually replace wood with PVC in 2016, after observing that our painted wood blends well with newly installed PVC. Finally, in 2021, we began a program of soft washing wood before seeking bids from painters, which makes wood easier to paint.

(2) Working to increase these expenses is the fact that, due to prosperity in the Washington, DC area, contractors are not prone to cut us a break on the cost per unit of work needed. Here, the Glen's options are limited. We can try to bid out our work; but bidding for contractors for specialized work is not like searching the web for the lowest price for the identical good.

In 2021, it seems that our effort to reduce the amount of work needed per Glen unit finally began to overcome the steadily increasing cost per unit of work needed. We will take this into account in our future budgets.

- Roof Repairs. In 2021, Account 61460 Roof Repairs balanced at \$60,643, in comparison to the budgeted \$35,071. The roof and gutter work needed to fix damage from the late summer storms added to this expense. Also increasing this expense was the resumption of our proactive, batch-contracted spot roof & gutter work cycle, with work occurring in Courts 13-16. Its \$39,620 cost exceeded my budget estimate by about \$13,000. I was too optimistic as to when this expense would begin to level-off due to our program of catch-up work.¹

It now seems that this expense is likely to press further on our budget during the next few years. Our older intermediate-quality Vermont slate roofs will continue to require catch-up work. Due to prosperity in the Washington, DC area, contractors are not prone to cut us a break on the cost per unit where work must be done. For slate roofs, the Glen's competitive options are even more limited than they are for painting and carpentry because slate roofs are less common than other types of roofs.

There is still good reason to expect this expense to level out after the next few years. In 2016, we began a 4 courts/year program of inspection and repair, with roof and gutter repair work that is identified and checked for quality by our engineering firm. We do not use budget roofing contractors, who work quickly (sometimes without scaffolding), employ less skilled labor, and are not supervised by engineering consultants using detailed specs. This program will minimize water damage from leaky roofs and gutters until degraded slate requires full roof replacement. My guess is that, after another 2-3 years, this program will begin to decrease the amount of yearly work needed faster than the contractors can increase their prices for a given amount of work, which will level-out our total expenditures.

- 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. This account can be volatile. When large claims by the Glen are reimbursed, the balance can turn negative.

In 2021, the Account 61370 Damage Claims balance was \$12,766, in comparison to the negative balance of **(\$35,787)** in 2020. The \$12,766 consisted largely of repairs by the Glen to owner property that was damaged at least arguably due to inadequate maintenance of the common areas. Most of the repairs resulted from leaks arising during the summer deluge of rain. Each claim for damage was considered on its own merits, and many were rejected. While the Glen could have contested its responsibility for repairs under its Bylaws, the Board decided that settlement of certain claims was in everyone's best interest.

¹ In the audit report, you will see that management's initial balance for Account 61460 Roof Repairs was \$119,892. The auditor reduced this to \$60,643 by reclassifying the difference as a reserve expenditure.

Reserve Contributions

● **Replacement.** In 2021, the Glen contributed \$675,455 to replacement reserves in comparison to the \$665,726 contributed in 2020 and the \$673,977 contributed in 2019, as shown in the following table:

Source of Reserve Contributions	2021	2020	2019 (from Audit of 2020)
Assessments	648,480	631,955	631,956
Interest	25,215	33,771	42,021
Yearly Amortization of Comcast Renewal Payment	1,760		
Total Contributions	675,455	665,726	673,977

In the above table, note a new 2021 source of reserve contributions -- \$1,760 for a yearly amortization of a \$52,800 Comcast payment received in 2021 in return for the Glen's renewal of its access agreement. The auditor has determined that the \$52,800 must be recorded in our accounts as a liability that will be amortized as a yearly addition to Account 30260 Miscellaneous Income over the life of the Glen's contract with Comcast, rather than classified immediately as an addition to reserves. I disagree with the auditor in this respect,² but I opted not to take this to the next level because the Glen may, according to the auditor, invest the entire payment in reserve-type instruments even though the payment cannot be immediately classified as an addition to reserves.

From this table, we can see that we flattened contributions in 2019-2021 due to lower interest rates on reserves and a desire to constrain dues increases.

² The auditor reasoned that we must amortize this payment because we would have to refund the amounts unpaid paid if our agreement with Comcast were cancelled before the next renewal date. I argued, to no avail, that this elevated form over substance because the agreement would be cancelled only in the highly unlikely event that the Glen was forced to terminate it, which would require that all Comcast service cease.

Despite this lag, we are confident that the Glen’s progress toward full funding of reserves is continuing.³ We will not have an up-to-date report on the percentage of our accrued depreciation that is fully funded until we update our 2018 reserve study, but the table below suggests that we have been moving gradually toward fully funded reserves:

(1) Year	(2) Audited Replacement Reserves End of Year.	(3) Accrued Depreciation 2013 Study	(4) Column (2)/Column (5)	(5) Accrued Depreciation 2018 Study	(6) Column (2)/Column (3)
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%

Columns (4) and (6) show that audited replacement reserves, shown in Column (2), have been increasing relative to the accrued depreciation predicted in our 2013 and 2018 reserve studies, shown, respectively, in Columns (3) and (5). This a good sign, to be viewed with caution because the depreciation figures in Columns (3) and (5), except for 2018, are based on projections rather than updated actual expenditures and replacements during the off-study years in Column (1).⁴

- Contingency Reserve and Unappropriated Members Equity. Our contingency reserve 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.

³ Full funding of replacement reserves (reserves = accrued depreciation) is desirable for the Glen. For an explanation why, see the budget article in the August 2020 newsletter.

⁴ The depreciation for 2019-2021 in Column (5) could be understated, as it turned out to be in Column (3) when the 2018 reserve study replaced the 2013 reserve study. This could happen if our next reserve study shows that: (a) we have been replacing assets before the end of their estimated useful lives [not likely]; (b) we have omitted important assets that should have been in the reserve study [likely because our reserve studies have never included the cost of replacing the lengthy buried power lines running from meters to buildings in Courts 1-4; or (c) replacement costs rise faster than projected in our 2018 study.

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.

For our budgeted 2022 assessment income = \$1,780,290, this larger buffer would require an EOF of \$356,058 = .20(\$1,780,290). The table below shows that, at the end of 2021, we were only about \$13,000 short of this goal, with an EOF = \$342,847.35 = \$218,273.44 (contingency) + \$111,838.30 (unappropriated members equity) + 12,735.61 (profit):

	2021	2020	2019 (from Audit of 2020)
Account 25620 Reserve/Contingency	218,273.44	102,053.00	125,880.00
Account 20410 Unappropriated Members Equity	111,838.30	111,838.30	111,830.30
Profit (Loss)	12,735.61	107,820.44	(32,227.00)
EOF	342,847.35	321,711.74	205,483.30

Reserve Disbursements

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 2021 (\$360,485).

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 2021, as shown the payables account (\$286,580). In the third line, the auditor gives the Glen a credit for setting aside \$15,182 for reserve expenditures that were contracted during 2021 (most likely at the end of the year) but will be charged to a following year.

The best explanation of why we continued during 2021 to aside \$286,580 to pay for reserve expenditures incurred during 2020 is that COVID interfered with the completion and final billing of projects begun during 2020.

Disbursement	2021	2020	2019 (From Audit of 2020)
Current year Cash Paid for Reserve Expenditures	(360,485)	(148,574)	(502,526)
Less: Prior Year Reserve Expenditures Payable	(286,580)	(267,127)	(75,581)
Add: Current Year Reserve Expenditures Payable	15,182	286,580	267,127
Total Disbursed	(631,883)	(129,121)	(310,980)
Total Contributions	675,455	665,726	673,977

We can see that replacement reserve contributions exceed disbursements for each of the above years. In fact, from 2014 to the 2021, this has been true for each year except 2015. This is evidence that the Glen can replace its assets without borrowing.

Balance Sheet Equity

The Glen ended 2021 with an increase in its Total Members Equity [Replacement Reserve + Contingency Reserve + Unappropriated Members' Equity (other cash funds)] = \$336,104 = \$4,064,032 (2021) - \$3,727,928 (2020). Here is a summary table for 2014-2021, which reflects adjustments to equity made by the auditor in 2020 for years 2018 and 2017:

Year	Equity Growth	Income Minus Uses of Income
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 happened in 2015-2019. During those 5 years, the revenue set aside for reserves was sufficient to increase our equity in each of those years.

Audit/Budget Accounts Table

MANAGEMENT	ACCOUNT	2020	2021	2021
ACCOUNT	NAME	Balance After Audit	Budget After Late 2020 Landscape Revision	Balance After Audit
	INCOME			
30100	Assessment Income	1,696,442.00	1,754,089	1,752,084.00
30270	Interest	42,748.51	52,655	31,917.50
30290	Bad Debt Recovery	9,504.00	1,652	0.00
30171	Late Fees	1,150.00	1,612	825.00
30190	Pool Income	0.00	368	0.00
30260	Misc. Income	10.75	80	1,760.00
	Total Income	1,749,855.26	1,810,456	1,786,586.50
	ADMINISTRATIVE and MISCELLANEOUS			
51020	Postage	0.00	244	55.00
51030	Office Expense	2,800.64	2,071	3,298.98
51031	Copying/Printing	1,369.25	1,453	1,611.44
51050	Training & Education	25.00	100	0.00
51250	Entertainment & Social	37.02	100	100.00
51500	Misc. Expense	356.05	2,185	3,020.16
51550	Misc. Administrative	5,373.30	5,232	4,497.58
51110	Auditing, Taxes, and Accounting	7,150.00	7,250	7,250.00
51090	Legal Fees	15,521.73	17,500	17,476.94
51092	Legal Fee Reimbursement	(266.00)	(2,450)	(8,929.70)
51120	Management Fee	66,575.82	66,781	66,388.56
51125	Management Schedule B	8,508.50	8,282	6,443.69
51000	Telephone & Related	3,488.11	4,313	4,390.97
	Total	110,939.42	113,061	105,603.62
71050	INSURANCE	88,206.89	86,193	103,418.50

MANAGEMENT	ACCOUNT	2020	2021	2021
ACCOUNT	NAME	Balance After Audit	Budget After Late 2020 Landscape Revision	Balance After Audit
	PERSONNEL			
51137	Management Onsite	11,206.75	30,576	26,754.55
61420	Maintenance Payroll	107,999.18	101,777	94,062.17
61301	Fed. FICA Tax	7,545.87	8,206	6,887.62
61308	Fed. Medicare Tax	1,704.64	1,919	1,398.61
61302	VA Unemployment Tax	24.33	175	80.63
61303	Fed. Unemployment Tax	126.00	168	105.42
71070	Group Insurance [Health]	29,878.62	29,300	30,685.50
61300	Payroll Administration	8,586.43	9,742	11,650.92
61360	Uniforms	551.06	800	0.00
61431	Temporary Help	6,993.77	5,500	500.00
	Total Payroll	173,372.38	188,163	172,125.42
	UTILITIES			
71030	Electricity	10,634.38	10,100	11,027.47
71010	Water/Sewer	191,583.78	196,083	198,745.12
	Total Utilities	202,218.16	206,183	209,772.59
	POOL COMPLEX			
61150	Pool Contract	42,941.34	41,350	43,500.00
61145	Pool Repair and Maintenance	4,185.76	8,974	9,285.16
61156	Pool Furniture	312.66	1,750	3,479.54
51258	Pool Committee	435.34	2,500	0.00
	Total Pool Complex	47,789.73	54,279	56,240.70
	LANDSCAPING			
61180	Landscaping Maintenance Contract	69,638.53	86,478	86,478.84

MANAGEMENT	ACCOUNT	2020	2021	2021
ACCOUNT	NAME	Balance After Audit	Budget After Late 2020 Landscape Revision	Balance After Audit
61188	Tree Service [after 2018 -- work related to maintenance and reserve projects]	0.00	3,000	0.00
61557	Landscaping Non-Contract	31,919.88	25,632	14,574.67
61570	Landscape Replacement [Damage from Contractor Negligence or Weather]	2,700.00	4,166	3,284.00
	Total Landscaping	104,258.41	119,276	104,337.51
	REPAIRS & MAINTENANCE			
61310	Exterior Painting	88,914.85	113,233	119,892.00
61284	Carpentry	23,750.00	40,589	14,660.30
61200	Property Repairs	43,031.66	32,000	19,310.85
61460	Roof Repairs	29,421.00	35,071	60,642.71
61010	Vehicle Expenses	410.77	952	556.16
61247	Playground Equipment	742.40	2,000	239.76
51106	Professional Fees	9,407.00	15,227	23,150.00
	Total Repairs & Maintenance	195,677.68	239,072	238,451.78
61370	DAMAGE CLAIMS	(35,787.32)	9,825	12,766.43
	SERVICES PROVIDED MAINLY BY CONTRACT			
61240	Exterminator	1,031.00	3,395	3,280.00
61581	Snow Removal	1,100.00	9,047	8,068.26
61250	Trash Removal	68,870.88	68,953	69,418.25
	Total Contracts	71,001.88	81,395	80,766.51

MANAGEMENT	ACCOUNT	2020	2021	2021
ACCOUNT	NAME	Balance After Audit	Budget After Late 2020 Landscape Revision	Balance After Audit
50400	BAD DEBTS EXPENSE	0.00	3,179	52.00
	INCOME TAX ACCOUNTS			
71140	Income Taxes	8,737.00	15,270	6,437.00
95000	Provision for Income Taxes			
	TOTAL EXPENSES	967,908.50	1,116,191	1,089,996.06
	RESERVE CONTRIBUTIONS			
90000	Replacement Reserve	631,955.00	648,480	648,480.00
90005	Replacement Reserve Interest	33,771.32	37,385	25,214.83
	Contingency Reserve Accounts Used			
90032	--Transfer to Reserves Phase II			
90061	--Contingency Reserve	8,400.00	8,400	8,400.00
90062	Fund Prior Year Deficit [account used to amortize a lump sum payment from Cardinal into yearly payments that are to be coded yearly to replacement reserves]			1760.00
	Total Reserve Contributions	674,126.32	694,265	683,854.83

MANAGEMENT	ACCOUNT	2020	2021	2021
ACCOUNT	NAME	Balance After Audit	Budget After Late 2020 Landscape Revision	Balance After Audit
	GRAND TOTAL EXPENSES	1,642,034.82	1,810,456	1,773,850.89
	BALANCE OF INCOME AND USES OF INCOME (- DEFICIT)	107,820.44	0	12,735.61