

River's Run at the Brazos Owners Association, Inc.
Balance Sheet
February 28, 2023

ASSETS

Cash and Bank Accounts

CAB Operating - 50653261	127,365.80
Operating Shadow - 250677624	186,637.82
CAB Adopt A School - 50951742	29,046.69
CAB Reserve - 50953133	94,803.53
Reserve Shadow - 250667616	217,711.94

Total Cash and Bank Accounts		655,565.78
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Other Assets

Accounts Receivable	129,439.67
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Total Other Assets		129,439.67
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Total Assets		785,005.45
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LIABILITIES AND FUND BALANCES

Liabilities

Prepaid Assessments	60.54
Landscaping Payable	5,990.64
Legal Fees Payable	5,942.45
CIT Loan #1702566002	14,254.41

Total Liabilities		26,248.04
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Operating Fund

General Fund	562,777.86
YTD Net Surplus (Deficit)	359,417.06

Total Operating Fund		922,194.92
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Replacement Fund

Replacement Fund	-170,393.35
YTD Net Surplus (Deficit)	6,955.84

Total Replacement Fund		-163,437.51
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Total Fund Balances		758,757.41
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Total Liabilities & Funds		785,005.45
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River's Run at the Brazos Owners Association, Inc.
Income & Expense Variance Report
as of February 28, 2023

Accnt	Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
Operating Fund							
Income							
4000 Maintenance Fees	.00	51,739.69	-51,739.69	405,900.00	203,730.14	202,169.86	.00
4015 Capitalization Fees	1,100.00	1,833.33	-733.33	2,200.00	3,666.66	-1,466.66	19,799.96
4018 Adopt A School Income	110.00	183.33	-73.33	220.00	366.66	-146.66	1,979.96
4022 Maintenance Reimbursement-MUD	7,333.33	7,333.33	.00	14,666.66	14,666.66	.00	73,333.30
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	2,000.00	2,000.00	.00	10,000.00
4120 Rec. Center Rental	80.00	.00	80.00	80.00	.00	80.00	-80.00
4200 Interest - Bank	60.38	101.67	-41.29	93.02	203.34	-110.32	1,127.02
4300 Late Charges	.00	316.67	-316.67	4,475.00	633.34	3,841.66	-674.96
4301 Interest - Homeowners	522.76	223.33	299.43	1,456.25	446.66	1,009.59	1,223.71
Total Income	10,206.47	62,731.35	-52,524.88	431,090.93	225,713.46	205,377.47	106,708.99
Maintenance & Repairs							
6100 Maintenance Supplies	380.29	1,169.17	-788.88	609.43	2,338.34	-1,728.91	13,420.61
6110 Building/Struct. Maintenance	.00	671.75	-671.75	584.38	1,343.50	-759.12	7,476.62
6170 Electrical & Lighting Repairs	.00	50.92	-50.92	.00	101.84	-101.84	611.04
6190 Irrigation Repairs	.00	132.02	-132.02	.00	264.04	-264.04	1,584.24
6200 Pool Supplies & Repairs	.00	500.00	-500.00	.00	1,000.00	-1,000.00	6,000.00
6210 Access System Repairs	.00	87.99	-87.99	.00	175.98	-175.98	1,055.88
6230 Landscape Extras/Projects	.00	1,750.00	-1,750.00	.00	5,000.00	-5,000.00	16,000.00
6235 Lake & Fountain	.00	162.46	-162.46	318.75	324.92	-6.17	1,630.77
6250 Miscellaneous Repairs	.00	37.50	-37.50	.00	75.00	-75.00	450.00
6330 Camera Maintenance	1,136.63	82.62	1,054.01	1,136.63	165.24	971.39	-145.19
Total Maintenance & Repairs	1,516.92	4,644.43	-3,127.51	2,649.19	10,788.86	-8,139.67	48,083.97
Contract Services							
6400 Landscape Contract	5,990.64	6,120.00	-129.36	11,981.28	12,240.00	-258.72	61,458.72
6410 Management Contract	1,530.00	1,402.50	127.50	3,060.00	2,805.00	255.00	13,770.00
6425 Courtesy Patrol Contract	3,520.00	3,851.67	-331.67	5,440.00	7,703.34	-2,263.34	40,780.04
6435 Grounds Maintenance Contract	6,215.63	6,333.00	-117.37	12,431.26	12,666.00	-234.74	67,346.18
6440 Pool Maintenance Contract	665.95	700.00	-34.05	1,331.90	1,400.00	-68.10	40,277.10
6445 Pool Camera Contract	216.50	.00	216.50	433.00	.00	433.00	-433.00
6450 Pest Control	69.66	220.00	-150.34	139.32	440.00	-300.68	2,500.68
Total Contract Services	18,208.38	18,627.17	-418.79	34,816.76	37,254.34	-2,437.58	225,699.72
Utilities							
6500 Electricity	868.07	916.30	-48.23	1,864.28	1,832.60	31.68	9,131.32
6515 Pool Phone	.00	52.48	-52.48	.00	104.96	-104.96	629.76
6520 Water & Sewer	490.81	2,312.59	-1,821.78	1,382.76	4,625.18	-3,242.42	26,368.32
Total Utilities	1,358.88	3,281.37	-1,922.49	3,247.04	6,562.74	-3,315.70	36,129.40
Administrative Expenses							
6601 U-verse Internet	108.41	111.11	-2.70	216.82	222.22	-5.40	1,119.39
6610 Postage	157.76	245.13	-87.37	604.01	490.26	113.75	2,337.55
6620 Copies / Office Supplies	76.30	129.44	-53.14	92.95	258.88	-165.93	1,460.33
6630 Legal - Corporate	.00	275.65	-275.65	.00	551.30	-551.30	3,307.80
6640 Audit Fees & Tax Return	.00	.00	.00	.00	.00	.00	2,205.00
6656 Meeting Expenses	.00	144.00	-144.00	.00	144.00	-144.00	720.00
6658 Newsletter	1,035.00	.00	1,035.00	1,035.00	1,035.00	.00	3,105.00
6660 Misc. Administrative Expenses	-945.80	12.33	-958.13	-1,054.59	24.66	-1,079.25	1,202.55
6667 Website Maintenance	90.00	96.25	-6.25	165.00	192.50	-27.50	990.00
Total Administrative Expenses	521.67	1,013.91	-492.24	1,059.19	2,918.82	-1,859.63	16,447.62
Other Expenses							
6700 Insurance	.00	.00	.00	280.00	295.00	-15.00	25,058.00
6705 Christmas Decorations	.00	.00	.00	.00	.00	.00	5,000.00
6710 Licenses, Permits & Fees	.00	833.33	-833.33	.00	1,666.66	-1,666.66	9,999.96
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	2,000.00	-2,000.00	12,000.00
6725 Adopt A School Donations	.00	.00	.00	.00	.00	.00	7,750.00
6745 Interest on Loan Expense	72.95	97.00	-24.05	169.69	214.00	-44.31	187.31
6760 Property Taxes	.00	.00	.00	.00	.00	.00	500.00

6770	MUD Taxes	.00	.00	.00	.00	.00	.00	300.00
	Total Other Expenses	72.95	1,930.33	-1,857.38	449.69	4,175.66	-3,725.97	60,795.27
	Total Operating Expenses	21,678.80	29,497.21	-7,818.41	42,221.87	61,700.42	-19,478.55	387,155.98
	Operating Surplus (Deficit)	-11,472.33	33,234.14	-44,706.47	388,869.06	164,013.04	224,856.02	-280,446.99
6900	Transfers to Replacement Fund	14,736.00	14,736.00	.00	29,452.00	29,452.00	.00	139,516.00
	Net Operating Surplus (Deficit)	-26,208.33	18,498.14	-44,706.47	359,417.06	134,561.04	224,856.02	-419,962.99
Replacement Fund								
8000	Transfers from Operating Fund	14,736.00	14,736.00	.00	29,452.00	29,452.00	.00	139,516.00
8100	Replacement Fund Interest	105.42	50.00	55.42	219.84	100.00	119.84	380.16
9000	Replacement Fund Expenditures	22,716.00	6,903.00	15,813.00	22,716.00	13,786.00	8,930.00	79,252.00
	Net Rep Fund Surplus (Deficit)	-7,874.58	7,883.00	-15,757.58	6,955.84	15,766.00	-8,810.16	60,644.16
Combined Funds								
	Combined Net Surplus (Deficit)	-34,082.91	26,381.14	-60,464.05	366,372.90	150,327.04	216,045.86	-359,318.83