

River's Run at the Brazos HOA, Inc.
Balance Sheet
May 31, 2019

ASSETS

Cash and Bank Accounts

TCB Operating - 7311027986	541,358.83
TCB AdoptASchool - 7313035060	33,043.14
TCB Reserve - 7313035078	225,465.62

Total Cash and Bank Accounts	799,867.59	
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Other Assets

Accounts Receivable	112,915.22
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Total Other Assets	112,915.22	
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Total Assets		912,782.81
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LIABILITIES AND FUND BALANCES

Liabilities

Prepaid Assessments	969.70
Legal Fees Payable	25,838.04
Bank Loan - Mutual of Omaha	482,107.32

Total Liabilities	508,915.06	
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Operating Fund

General Fund	425,278.23
YTD Net Surplus (Deficit)	256,216.84

Total Operating Fund	681,495.07	
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Replacement Fund

Replacement Fund	-110,752.85
YTD Net Surplus (Deficit)	-166,874.47

Total Replacement Fund	-277,627.32	
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Total Fund Balances		403,867.75
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Total Liabilities & Funds		912,782.81
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River's Run at the Brazos HOA, Inc.
Income & Expense Variance Report
as of May 31, 2019

Accnt	Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
Operating Fund							
Income							
4000 Maintenance Fees	174.79	.00	174.79	405,733.00	404,800.00	933.00	-933.00
4015 Capitalization Fees	3,850.00	1,250.00	2,600.00	13,750.00	6,250.00	7,500.00	1,250.00
4018 Adopt A School Income	485.00	175.00	310.00	1,830.00	875.00	955.00	270.00
4020 Fees/Collections	20.00	.00	20.00	25.00	.00	25.00	-25.00
4022 Maintenance Reimbursement-MUD	7,000.00	7,000.00	.00	35,000.00	35,000.00	.00	49,000.00
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	5,000.00	5,000.00	.00	7,000.00
4035 Mail Pool Tags	15.00	.00	15.00	15.00	.00	15.00	-15.00
4200 Interest - Bank	.00	5.00	-5.00	.00	25.00	-25.00	60.00
4300 Late Charges	.00	.00	.00	5,400.00	5,000.00	400.00	-400.00
4301 Interest - Homeowners	433.40	400.00	33.40	3,675.63	3,900.00	-224.37	824.37
4400 Fines	.00	.00	.00	5.00	.00	5.00	-5.00
4402 Gate Card	.00	.00	.00	10.00	.00	10.00	-10.00
Total Income	12,978.19	9,830.00	3,148.19	470,443.63	460,850.00	9,593.63	57,016.37
Maintenance & Repairs							
6100 Maintenance Supplies	1,030.51	1,400.00	-369.49	3,450.36	7,000.00	-3,549.64	13,349.64
6110 Building/Struct. Maintenance	.00	100.00	-100.00	.00	500.00	-500.00	1,200.00
6170 Electrical & Lighting Repairs	.00	50.00	-50.00	.00	250.00	-250.00	600.00
6190 Irrigation Repairs	.00	100.00	-100.00	.00	500.00	-500.00	1,200.00
6200 Pool Supplies & Repairs	.00	375.00	-375.00	369.54	1,800.00	-1,430.46	4,055.46
6210 Access System Repairs	.00	75.00	-75.00	478.00	375.00	103.00	422.00
6230 Landscape Extras/Projects	.00	100.00	-100.00	432.00	6,700.00	-6,268.00	6,968.00
6235 Lake & Fountain	.00	50.00	-50.00	.00	250.00	-250.00	600.00
6330 Camera Maintenance	.00	50.00	-50.00	.00	250.00	-250.00	600.00
Total Maintenance & Repairs	1,030.51	2,300.00	-1,269.49	4,729.90	17,625.00	-12,895.10	28,995.10
Contract Services							
6400 Landscape Contract	3,897.00	3,842.88	54.12	19,485.00	19,214.40	270.60	26,629.56
6410 Management Contract	1,530.00	1,530.00	.00	7,650.00	7,650.00	.00	10,710.00
6425 Security Service	3,540.00	3,300.00	240.00	15,550.00	16,500.00	-950.00	24,050.00
6435 Grounds Maintenance Contract	6,215.63	6,215.63	.00	31,078.15	31,078.15	.00	43,509.41
6440 Pool Maintenance Contract	2,507.55	2,508.00	-.45	5,636.11	5,637.00	-.89	34,715.89
Total Contract Services	17,690.18	17,396.51	293.67	79,399.26	80,079.55	-680.29	139,614.86
Utilities							
6500 Electricity	909.84	1,180.00	-270.16	11,584.97	5,900.00	5,684.97	2,575.03
6515 Pool Phone	.00	.00	.00	536.69	536.69	.00	.00
6520 Water & Sewer	936.93	1,200.00	-263.07	4,558.65	6,000.00	-1,441.35	9,841.35
Total Utilities	1,846.77	2,380.00	-533.23	16,680.31	12,436.69	4,243.62	12,416.38
Administrative Expenses							
6600 Telephone	65.74	75.00	-9.26	327.53	375.00	-47.47	572.47
6601 U-verse Internet	109.53	108.00	1.53	547.66	540.00	7.66	748.34
6610 Postage	599.55	200.00	399.55	1,310.01	1,000.00	310.01	1,089.99
6620 Copies / Office Supplies	210.15	177.00	33.15	387.90	885.00	-497.10	1,736.10
6630 Legal - Corporate	.00	200.00	-200.00	247.50	1,000.00	-752.50	2,152.50
6640 Audit Fees & Tax Return	.00	.00	.00	.00	.00	.00	3,320.00
6660 Misc. Administrative Expenses	84.60	27.00	57.60	-493.76	135.00	-628.76	817.76
6667 Website Maintenance	75.00	75.00	.00	375.00	375.00	.00	525.00
Total Administrative Expenses	1,144.57	862.00	282.57	2,701.84	4,310.00	-1,608.16	10,962.16
Other Expenses							
6700 Insurance	.00	.00	.00	400.00	10,684.00	-10,284.00	12,185.00
6715 Social/YOM/Christmas Decor	.00	292.00	-292.00	.00	584.00	-584.00	2,628.00
6720 Bad Debt	.00	500.00	-500.00	12,935.34	2,500.00	10,435.34	-6,935.34
6745 Interest on Loan Expense	1,963.88	.00	1,963.88	10,346.08	.00	10,346.08	-10,346.08
6760 Property Taxes	.00	.00	.00	.00	.00	.00	346.00
6770 MUD Taxes	.00	.00	.00	34.06	.00	34.06	135.94

Total Other Expenses	1,963.88	792.00	1,171.88	23,715.48	13,768.00	9,947.48	-1,986.48
Total Operating Expenses	23,675.91	23,730.51	-54.60	127,226.79	128,219.24	-992.45	190,002.02
Operating Surplus (Deficit)	-10,697.72	-13,900.51	3,202.79	343,216.84	332,630.76	10,586.08	-132,985.65
6900 Transfers to Replacement Fund	17,400.00	17,400.00	.00	87,000.00	87,000.00	.00	121,800.00
Net Operating Surplus (Deficit)	-28,097.72	-31,300.51	3,202.79	256,216.84	245,630.76	10,586.08	-254,785.65
Replacement Fund							
8000 Transfers from Operating Fund	17,400.00	17,400.00	.00	87,000.00	87,000.00	.00	121,800.00
8100 Replacement Fund Interest	265.89	20.00	245.89	1,691.70	100.00	1,591.70	-1,451.70
9000 Replacement Fund Expenditures	.00	.00	.00	255,566.17	.00	255,566.17	-255,566.17
Net Rep Fund Surplus (Deficit)	17,665.89	17,420.00	245.89	-166,874.47	87,100.00	-253,974.47	375,914.47
Combined Funds							
Combined Net Surplus (Deficit)	-10,431.83	-13,880.51	3,448.68	89,342.37	332,730.76	-243,388.39	121,128.82