

River's Run at the Brazos HOA, Inc.  
Balance Sheet  
December 31, 2018

**ASSETS**

**Cash and Bank Accounts**

TCB Operating - 7311027986	441,390.72
TCB AdoptASchool - 7313035060	32,440.96
TCB Reserve - 7313035078	389,212.27

<b>Total Cash and Bank Accounts</b>	863,043.95	
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**Other Assets**

Accounts Receivable	96,154.72
Allowance for Bad Debts	-50,000.00
Prepaid Insurance	16.57

<b>Total Other Assets</b>	46,171.29	
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<b>Total Assets</b>		909,215.24
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**LIABILITIES AND FUND BALANCES**

**Liabilities**

Prepaid Assessments	124,437.67
Legal Fees Payable	3,964.61
Bank Loan	500,000.00

<b>Total Liabilities</b>	628,402.28	
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**Operating Fund**

General Fund	217,228.35
YTD Net Surplus (Deficit)	174,337.46

<b>Total Operating Fund</b>	391,565.81	
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**Replacement Fund**

Replacement Fund	122,608.48
YTD Net Surplus (Deficit)	-233,361.33

<b>Total Replacement Fund</b>	-110,752.85	
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<b>Total Fund Balances</b>		280,812.96
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<b>Total Liabilities &amp; Funds</b>		909,215.24
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River's Run at the Brazos HOA, Inc.  
Income & Expense Variance Report  
as of December 31, 2018

Accnt	Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
<b>Operating Fund</b>							
<b>Income</b>							
4000 Maintenance Fees	.00	.00	.00	403,782.17	357,192.00	46,590.17	-46,590.17
4015 Capitalization Fees	550.00	3,600.00	-3,050.00	17,600.00	43,200.00	-25,600.00	25,600.00
4018 Adopt A School Income	55.00	500.00	-445.00	2,300.00	6,000.00	-3,700.00	3,700.00
4022 Maintenance Reimbursement-MUD	7,000.00	.00	7,000.00	84,000.00	.00	84,000.00	-84,000.00
4025 Security Reimbursement - MUD	2,000.00	1,000.00	1,000.00	12,000.00	12,000.00	.00	.00
4200 Interest - Bank	.00	5.00	-5.00	117.90	60.00	57.90	-57.90
4300 Late Charges	.00	.00	.00	5,875.00	5,000.00	875.00	-875.00
4301 Interest - Homeowners	196.91	.00	196.91	5,892.54	4,500.00	1,392.54	-1,392.54
4402 Gate Card	.00	5.00	-5.00	30.00	60.00	-30.00	30.00
<b>Total Income</b>	<b>9,801.91</b>	<b>5,110.00</b>	<b>4,691.91</b>	<b>531,597.61</b>	<b>428,012.00</b>	<b>103,585.61</b>	<b>-103,585.61</b>
<b>Maintenance &amp; Repairs</b>							
6100 Maintenance Supplies	5,565.00	1,200.00	4,365.00	18,660.26	14,400.00	4,260.26	-4,260.26
6110 Building/Struct. Maintenance	.00	200.00	-200.00	.00	2,400.00	-2,400.00	2,400.00
6170 Electrical & Lighting Repairs	.00	100.00	-100.00	.00	1,200.00	-1,200.00	1,200.00
6190 Irrigation Repairs	.00	200.00	-200.00	.00	2,400.00	-2,400.00	2,400.00
6200 Pool Supplies & Repairs	.00	416.00	-416.00	26,460.66	39,992.00	-13,531.34	13,531.34
6210 Access System Repairs	.00	150.00	-150.00	604.04	1,800.00	-1,195.96	1,195.96
6230 Landscape Extras/Projects	.00	165.00	-165.00	11,174.88	8,980.00	2,194.88	-2,194.88
6235 Lake & Fountain	.00	50.00	-50.00	.00	600.00	-600.00	600.00
6330 Camera Maintenance	.00	100.00	-100.00	.00	1,200.00	-1,200.00	1,200.00
<b>Total Maintenance &amp; Repairs</b>	<b>5,565.00</b>	<b>2,581.00</b>	<b>2,984.00</b>	<b>56,899.84</b>	<b>72,972.00</b>	<b>-16,072.16</b>	<b>16,072.16</b>
<b>Contract Services</b>							
6400 Landscape Contract	3,842.88	3,842.88	.00	46,114.56	46,114.56	.00	.00
6410 Management Contract	1,530.00	1,530.00	.00	18,360.00	18,360.00	.00	.00
6425 Security Service	3,240.00	3,355.00	-115.00	38,275.00	40,260.00	-1,985.00	1,985.00
6435 Grounds Maintenance Contract	6,215.63	4,143.75	2,071.88	66,309.35	49,725.00	16,584.35	-16,584.35
6440 Pool Maintenance Contract	779.82	780.00	-.18	40,354.55	39,072.00	1,282.55	-1,282.55
<b>Total Contract Services</b>	<b>15,608.33</b>	<b>13,651.63</b>	<b>1,956.70</b>	<b>209,413.46</b>	<b>193,531.56</b>	<b>15,881.90</b>	<b>-15,881.90</b>
<b>Utilities</b>							
6500 Electricity	1,271.56	1,060.00	211.56	14,165.87	12,720.00	1,445.87	-1,445.87
6515 Pool Phone	.00	.00	.00	536.69	536.69	.00	.00
6520 Water & Sewer	964.26	1,507.00	-542.74	13,982.25	18,084.00	-4,101.75	4,101.75
<b>Total Utilities</b>	<b>2,235.82</b>	<b>2,567.00</b>	<b>-331.18</b>	<b>28,684.81</b>	<b>31,340.69</b>	<b>-2,655.88</b>	<b>2,655.88</b>
<b>Administrative Expenses</b>							
6600 Telephone	62.09	75.00	-12.91	824.16	900.00	-75.84	75.84
6601 U-verse Internet	109.13	104.65	4.48	1,301.56	1,255.80	45.76	-45.76
6610 Postage	432.94	250.00	182.94	2,219.93	3,000.00	-780.07	780.07
6620 Copies / Office Supplies	101.50	75.00	26.50	1,757.37	900.00	857.37	-857.37
6630 Legal - Corporate	1,135.00	200.00	935.00	3,018.86	2,400.00	618.86	-618.86
6640 Audit Fees & Tax Return	.00	.00	.00	3,320.00	3,320.00	.00	.00
6650 Bank Charges	500.00	.00	500.00	500.00	.00	500.00	-500.00
6660 Misc. Administrative Expenses	-96.92	100.00	-196.92	725.56	1,200.00	-474.44	474.44
6667 Website Maintenance	75.00	75.00	.00	825.00	900.00	-75.00	75.00
<b>Total Administrative Expenses</b>	<b>2,318.74</b>	<b>879.65</b>	<b>1,439.09</b>	<b>14,492.44</b>	<b>13,875.80</b>	<b>616.64</b>	<b>-616.64</b>
<b>Other Expenses</b>							
6700 Insurance	10,931.00	1,941.00	8,990.00	23,332.00	13,149.00	10,183.00	-10,183.00
6715 Social/YOM/Christmas Decor	324.83	250.00	74.83	1,770.62	3,000.00	-1,229.38	1,229.38
6720 Bad Debt	.00	1,334.00	-1,334.00	759.48	16,008.00	-15,248.52	15,248.52
6760 Property Taxes	.00	318.00	-318.00	345.04	318.00	27.04	-27.04
6770 MUD Taxes	.00	193.00	-193.00	163.58	193.00	-29.42	29.42
<b>Total Other Expenses</b>	<b>11,255.83</b>	<b>4,036.00</b>	<b>7,219.83</b>	<b>26,370.72</b>	<b>32,668.00</b>	<b>-6,297.28</b>	<b>6,297.28</b>
<b>Total Operating Expenses</b>	<b>36,983.72</b>	<b>23,715.28</b>	<b>13,268.44</b>	<b>335,861.27</b>	<b>344,388.05</b>	<b>-8,526.78</b>	<b>8,526.78</b>
<b>Operating Surplus (Deficit)</b>	<b>-27,181.81</b>	<b>-18,605.28</b>	<b>-8,576.53</b>	<b>195,736.34</b>	<b>83,623.95</b>	<b>112,112.39</b>	<b>-112,112.39</b>
6900 Transfers to Replacement Fund	.00	.00	.00	21,398.88	.00	21,398.88	-21,398.88

<b>Net Operating Surplus (Deficit)</b>	<b>-27,181.81</b>	<b>-18,605.28</b>	<b>-8,576.53</b>	<b>174,337.46</b>	<b>83,623.95</b>	<b>90,713.51</b>	<b>-90,713.51</b>
<b>Replacement Fund</b>							
8000 Transfers from Operating Fund	.00	.00	.00	21,398.88	.00	21,398.88	-21,398.88
8100 Replacement Fund Interest	294.60	20.00	274.60	805.96	240.00	565.96	-565.96
9000 Replacement Fund Expenditures	255,566.17	.00	255,566.17	255,566.17	.00	255,566.17	-255,566.17
<b>Net Rep Fund Surplus (Deficit)</b>	<b>-255,271.57</b>	<b>20.00</b>	<b>-255,291.57</b>	<b>-233,361.33</b>	<b>240.00</b>	<b>-233,601.33</b>	<b>233,601.33</b>
<b>Combined Funds</b>							
<b>Combined Net Surplus (Deficit)</b>	<b>-282,453.38</b>	<b>-18,585.28</b>	<b>-263,868.10</b>	<b>-59,023.87</b>	<b>83,863.95</b>	<b>-142,887.82</b>	<b>142,887.82</b>