

River's Run at the Brazos Owners Association, Inc.  
Balance Sheet  
September 30, 2021

**ASSETS**

**Cash and Bank Accounts**

CAB Operating - 50653261	92,131.19
Operating Shadow - 250677624	107,202.42
CAB Adopt A School - 50951742	28,103.97
CAB Reserve - 50953133	108,707.08
Reserve Shadow - 250667616	274,802.47

<b>Total Cash and Bank Accounts</b>		610,947.13
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**Other Assets**

Accounts Receivable	58,743.80
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<b>Total Other Assets</b>		58,743.80
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<b>Total Assets</b>		669,690.93
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**LIABILITIES AND FUND BALANCES**

**Liabilities**

Prepaid Assessments	2,852.87
Landscaping Payable	5,990.64
Legal Fees Payable	2,029.50
Freeze Claim - 2021	-15,893.07
Bank Loan - Mutual of Omaha	128,941.09

<b>Total Liabilities</b>		123,921.03
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**Operating Fund**

General Fund	458,568.87
YTD Net Surplus (Deficit)	141,307.42

<b>Total Operating Fund</b>		599,876.29
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**Replacement Fund**

Replacement Fund	-36,910.75
YTD Net Surplus (Deficit)	-17,195.64

<b>Total Replacement Fund</b>		-54,106.39
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<b>Total Fund Balances</b>		545,769.90
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<b>Total Liabilities &amp; Funds</b>		669,690.93
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River's Run at the Brazos Owners Association, Inc.  
Income & Expense Variance Report  
as of September 30, 2021

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	369,000.00	354,240.00	14,760.00	-14,760.00
4015 Capitalization Fees	2,200.00	1,650.00	550.00	25,850.00	14,850.00	11,000.00	-6,600.00
4018 Adopt A School Income	220.00	165.00	55.00	2,585.00	1,485.00	1,100.00	-660.00
4022 Maintenance Reimbursement-MUD	7,000.00	7,000.00	.00	63,000.00	63,000.00	.00	21,000.00
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	9,000.00	9,000.00	.00	3,000.00
4200 Interest - Bank	21.67	.00	21.67	173.63	.00	173.63	-173.63
4300 Late Charges	.00	424.91	-424.91	4,650.00	3,824.25	825.75	449.00
4301 Interest - Homeowners	113.75	320.84	-207.09	2,573.13	2,887.50	-314.37	1,276.87
4402 Gate Card	.00	.00	.00	135.00	.00	135.00	-135.00
<b>Total Income</b>	<b>10,555.42</b>	<b>10,560.75</b>	<b>-5.33</b>	<b>476,966.76</b>	<b>449,286.75</b>	<b>27,680.01</b>	<b>3,397.24</b>
<b>Maintenance &amp; Repairs</b>							
6100 Maintenance Supplies	1,103.25	1,097.34	5.91	9,025.06	9,876.00	-850.94	4,142.94
6110 Building/Struct. Maintenance	.00	214.59	-214.59	3,220.00	5,931.25	-2,711.25	3,355.00
6170 Electrical & Lighting Repairs	.00	104.84	-104.84	.00	2,943.50	-2,943.50	3,258.00
6190 Irrigation Repairs	.00	.00	.00	483.00	463.50	19.50	135.00
6200 Pool Supplies & Repairs	876.83	400.00	476.83	3,647.09	3,358.00	289.09	910.91
6210 Access System Repairs	.00	.00	.00	1,587.01	600.00	987.01	-567.01
6230 Landscape Extras/Projects	.00	897.00	-897.00	996.87	15,197.00	-14,200.13	15,700.13
6235 Lake & Fountain	.00	50.00	-50.00	.00	450.00	-450.00	618.00
6330 Camera Maintenance	1,815.21	25.00	1,790.21	8,035.71	300.00	7,735.71	-7,649.71
<b>Total Maintenance &amp; Repairs</b>	<b>3,795.29</b>	<b>2,788.77</b>	<b>1,006.52</b>	<b>26,994.74</b>	<b>39,119.25</b>	<b>-12,124.51</b>	<b>19,903.26</b>
<b>Contract Services</b>							
6400 Landscape Contract	5,990.64	4,091.84	1,898.80	41,353.92	36,826.50	4,527.42	7,748.08
6410 Management Contract	1,530.00	1,530.00	.00	13,770.00	13,770.00	.00	4,590.00
6425 Courtesy Patrol Contract	4,880.00	3,399.00	1,481.00	32,180.00	30,591.00	1,589.00	28,608.00
6435 Grounds Maintenance Contract	6,215.63	6,216.00	-.37	55,940.67	55,944.00	-3.33	18,647.33
6440 Pool Maintenance Contract	609.34	1,372.50	-763.16	36,882.20	37,383.60	-501.40	3,572.28
6450 Pest Control	67.66	67.66	.00	787.55	788.28	-.73	203.05
<b>Total Contract Services</b>	<b>19,293.27</b>	<b>16,677.00</b>	<b>2,616.27</b>	<b>180,914.34</b>	<b>175,303.38</b>	<b>5,610.96</b>	<b>63,368.74</b>
<b>Utilities</b>							
6500 Electricity	816.44	790.00	26.44	7,397.32	7,110.00	287.32	2,082.68
6515 Pool Phone	.00	46.09	-46.09	536.69	414.75	121.94	16.31
6520 Water & Sewer	2,623.81	1,500.00	1,123.81	15,602.22	13,500.00	2,102.22	2,322.78
<b>Total Utilities</b>	<b>3,440.25</b>	<b>2,336.09</b>	<b>1,104.16</b>	<b>23,536.23</b>	<b>21,024.75</b>	<b>2,511.48</b>	<b>4,421.77</b>
<b>Administrative Expenses</b>							
6600 Telephone	52.68	65.00	-12.32	527.20	585.00	-57.80	252.80
6601 U-verse Internet	104.28	100.63	3.65	969.28	905.67	63.61	273.28
6610 Postage	193.80	180.67	13.13	2,029.78	1,626.00	403.78	138.22
6620 Copies / Office Supplies	37.65	64.41	-26.76	845.65	579.75	265.90	-72.65
6630 Legal - Corporate	326.46	149.67	176.79	3,961.26	1,347.00	2,614.26	-2,165.26
6640 Audit Fees & Tax Return	.00	.00	.00	2,100.00	2,163.00	-63.00	63.00
6650 Bank Charges	.00	.00	.00	.00	515.00	-515.00	515.00
6656 Meeting Expenses	.00	.00	.00	200.00	400.00	-200.00	300.00
6658 Newsletter	.00	.00	.00	1,800.00	2,700.00	-900.00	1,800.00
6660 Misc. Administrative Expenses	208.69	30.00	178.69	-607.25	270.00	-877.25	978.25
6667 Website Maintenance	75.00	75.00	.00	675.00	675.00	.00	225.00
<b>Total Administrative Expenses</b>	<b>998.56</b>	<b>665.38</b>	<b>333.18</b>	<b>12,500.92</b>	<b>11,766.42</b>	<b>734.50</b>	<b>2,307.64</b>
<b>Other Expenses</b>							
6700 Insurance	.00	1,976.00	-1,976.00	821.00	17,667.65	-16,846.65	16,846.65
6715 Social/YOM/Christmas Decor	.00	260.90	-260.90	1,405.75	2,348.10	-942.35	2,203.25
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	9,000.00	-9,000.00	12,000.00
6725 Adopt A School Donations	.00	160.41	-160.41	5,485.55	1,443.75	4,041.80	-3,560.55
6745 Interest on Loan Expense	488.98	488.31	.67	4,787.19	5,080.91	-293.72	1,609.43
6760 Property Taxes	.00	.00	.00	.00	.00	.00	466.00
6770 MUD Taxes	.00	.00	.00	332.62	34.06	298.56	-298.56

Total Other Expenses	488.98	3,885.62	-3,396.64	12,832.11	35,574.47	-22,742.36	29,266.22
Total Operating Expenses	28,016.35	26,352.86	1,663.49	256,778.34	282,788.27	-26,009.93	119,267.63
Operating Surplus (Deficit)	-17,460.93	-15,792.11	-1,668.82	220,188.42	166,498.48	53,689.94	-115,870.39
6900 Transfers to Replacement Fund	8,688.00	8,688.00	.00	78,881.00	78,881.00	.00	25,916.00
Net Operating Surplus (Deficit)	-26,148.93	-24,480.11	-1,668.82	141,307.42	87,617.48	53,689.94	-141,786.39
Replacement Fund							
8000 Transfers from Operating Fund	8,688.00	8,688.00	.00	78,881.00	78,881.00	.00	25,916.00
8100 Replacement Fund Interest	47.04	125.00	-77.96	601.87	1,125.00	-523.13	898.13
9000 Replacement Fund Expenditures	.00	2,575.00	-2,575.00	96,678.51	73,175.00	23,503.51	-20,928.51
Net Rep Fund Surplus (Deficit)	8,735.04	6,238.00	2,497.04	-17,195.64	6,831.00	-24,026.64	47,742.64
Combined Funds							
Combined Net Surplus (Deficit)	-17,413.89	-18,242.11	828.22	124,111.78	94,448.48	29,663.30	-94,043.75