

River's Run at the Brazos Owners Association, Inc.
Balance Sheet
August 31, 2021

ASSETS

Cash and Bank Accounts

CAB Operating - 50653261	90,467.55
Operating Shadow - 250677624	128,392.74
CAB Adopt A School - 50951742	27,280.05
CAB Reserve - 50953133	86,860.83
Reserve Shadow - 250667616	296,601.68

Total Cash and Bank Accounts		629,602.85
-------------------------------------	--	------------

Other Assets

Accounts Receivable	59,851.38
---------------------	-----------

Total Other Assets		59,851.38
---------------------------	--	-----------

Total Assets		689,454.23
---------------------	--	------------

LIABILITIES AND FUND BALANCES

Liabilities

Prepaid Assessments	2,641.90
Legal Fees Payable	1,300.89
Freeze Claim - 2021	-15,893.07
Bank Loan - Mutual of Omaha	135,452.11

Total Liabilities		123,501.83
--------------------------	--	------------

Operating Fund

General Fund	461,337.48
YTD Net Surplus (Deficit)	167,456.35

Total Operating Fund		628,793.83
-----------------------------	--	------------

Replacement Fund

Replacement Fund	-36,910.75
YTD Net Surplus (Deficit)	-25,930.68

Total Replacement Fund		-62,841.43
-------------------------------	--	------------

Total Fund Balances		565,952.40
----------------------------	--	------------

Total Liabilities & Funds		689,454.23
--------------------------------------	--	------------

River's Run at the Brazos Owners Association, Inc.
Income & Expense Variance Report
as of August 31, 2021

Accnt	Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
Operating Fund							
Income							
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	23,650.00	13,200.00	10,450.00	-4,400.00
4018 Adopt A School Income	220.00	165.00	55.00	2,365.00	1,320.00	1,045.00	-440.00
4022 Maintenance Reimbursement-MUD	7,000.00	7,000.00	.00	56,000.00	56,000.00	.00	28,000.00
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	8,000.00	8,000.00	.00	4,000.00
4200 Interest - Bank	23.25	.00	23.25	151.96	.00	151.96	-151.96
4300 Late Charges	-25.00	424.92	-449.92	4,650.00	3,399.34	1,250.66	449.00
4301 Interest - Homeowners	91.48	320.83	-229.35	2,459.38	2,566.66	-107.28	1,390.62
4402 Gate Card	25.00	.00	25.00	135.00	.00	135.00	-135.00
Total Income	10,534.73	10,560.75	-26.02	466,411.34	438,726.00	27,685.34	13,952.66
Maintenance & Repairs							
6100 Maintenance Supplies	424.26	1,097.33	-673.07	7,921.81	8,778.66	-856.85	5,246.19
6110 Building/Struct. Maintenance	.00	214.58	-214.58	3,220.00	5,716.66	-2,496.66	3,355.00
6170 Electrical & Lighting Repairs	.00	104.83	-104.83	.00	2,838.66	-2,838.66	3,258.00
6190 Irrigation Repairs	.00	.00	.00	483.00	463.50	19.50	135.00
6200 Pool Supplies & Repairs	378.88	458.00	-79.12	2,770.26	2,958.00	-187.74	1,787.74
6210 Access System Repairs	821.06	.00	821.06	1,587.01	600.00	987.01	-567.01
6230 Landscape Extras/Projects	.00	500.00	-500.00	996.87	14,300.00	-13,303.13	15,700.13
6235 Lake & Fountain	.00	50.00	-50.00	.00	400.00	-400.00	618.00
6330 Camera Maintenance	858.00	25.00	833.00	6,220.50	275.00	5,945.50	-5,834.50
Total Maintenance & Repairs	2,482.20	2,449.74	32.46	23,199.45	36,330.48	-13,131.03	23,698.55
Contract Services							
6400 Landscape Contract	5,990.64	4,091.83	1,898.81	35,363.28	32,734.66	2,628.62	13,738.72
6410 Management Contract	1,530.00	1,530.00	.00	12,240.00	12,240.00	.00	6,120.00
6425 Courtesy Patrol Contract	2,100.00	3,399.00	-1,299.00	27,300.00	27,192.00	108.00	33,488.00
6435 Grounds Maintenance Contract	6,215.63	6,216.00	-.37	49,725.04	49,728.00	-2.96	24,862.96
6440 Pool Maintenance Contract	9,441.76	9,811.79	-370.03	36,272.86	36,011.10	261.76	4,181.62
6450 Pest Control	246.27	247.00	-.73	719.89	720.62	-.73	270.71
Total Contract Services	25,524.30	25,295.62	228.68	161,621.07	158,626.38	2,994.69	82,662.01
Utilities							
6500 Electricity	1,051.83	790.00	261.83	6,580.88	6,320.00	260.88	2,899.12
6515 Pool Phone	.00	46.08	-46.08	536.69	368.66	168.03	16.31
6520 Water & Sewer	1,890.35	1,500.00	390.35	12,978.41	12,000.00	978.41	4,946.59
Total Utilities	2,942.18	2,336.08	606.10	20,095.98	18,688.66	1,407.32	7,862.02
Administrative Expenses							
6600 Telephone	52.34	65.00	-12.66	474.52	520.00	-45.48	305.48
6601 U-verse Internet	104.28	100.63	3.65	865.00	805.04	59.96	377.56
6610 Postage	195.72	180.67	15.05	1,835.98	1,445.33	390.65	332.02
6620 Copies / Office Supplies	55.20	64.42	-9.22	808.00	515.34	292.66	-35.00
6630 Legal - Corporate	339.60	149.67	189.93	3,634.80	1,197.33	2,437.47	-1,838.80
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	100.00	-100.00	200.00	400.00	-200.00	300.00
6658 Newsletter	900.00	.00	900.00	1,800.00	2,700.00	-900.00	1,800.00
6660 Misc. Administrative Expenses	-280.48	30.00	-310.48	-815.94	240.00	-1,055.94	1,186.94
6667 Website Maintenance	75.00	75.00	.00	600.00	600.00	.00	300.00
Total Administrative Expenses	1,441.66	765.39	676.27	11,502.36	11,101.04	401.32	3,306.20
Other Expenses							
6700 Insurance	.00	.00	.00	821.00	15,691.65	-14,870.65	16,846.65
6715 Social/YOM/Christmas Decor	1,405.75	260.90	1,144.85	1,405.75	2,087.20	-681.45	2,203.25
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	8,000.00	-8,000.00	12,000.00
6725 Adopt A School Donations	19.05	160.42	-141.37	5,485.55	1,283.34	4,202.21	-3,560.55
6745 Interest on Loan Expense	488.98	494.25	-5.27	4,298.21	4,592.60	-294.39	2,098.41
6760 Property Taxes	.00	.00	.00	.00	.00	.00	466.00
6770 MUD Taxes	25.00	.00	25.00	332.62	34.06	298.56	-298.56

Total Other Expenses	1,938.78	1,915.57	23.21	12,343.13	31,688.85	-19,345.72	29,755.20
Total Operating Expenses	34,329.12	32,762.40	1,566.72	228,761.99	256,435.41	-27,673.42	147,283.98
Operating Surplus (Deficit)	-23,794.39	-22,201.65	-1,592.74	237,649.35	182,290.59	55,358.76	-133,331.32
6900 Transfers to Replacement Fund	8,694.00	8,694.00	.00	70,193.00	70,193.00	.00	34,604.00
Net Operating Surplus (Deficit)	-32,488.39	-30,895.65	-1,592.74	167,456.35	112,097.59	55,358.76	-167,935.32
Replacement Fund							
8000 Transfers from Operating Fund	8,694.00	8,694.00	.00	70,193.00	70,193.00	.00	34,604.00
8100 Replacement Fund Interest	54.45	125.00	-70.55	554.83	1,000.00	-445.17	945.17
9000 Replacement Fund Expenditures	21,844.90	2,575.00	19,269.90	96,678.51	70,600.00	26,078.51	-20,928.51
Net Rep Fund Surplus (Deficit)	-13,096.45	6,244.00	-19,340.45	-25,930.68	593.00	-26,523.68	56,477.68
Combined Funds							
Combined Net Surplus (Deficit)	-45,584.84	-24,651.65	-20,933.19	141,525.67	112,690.59	28,835.08	-111,457.64