

River's Run at the Brazos Owners Association, Inc.  
 Balance Sheet  
 December 31, 2020

**ASSETS**

**Cash and Bank Accounts**

TCB Operating - 7311027986	18,884.11
CAB Operating - 50653261	259,878.30
CAB Adopt A School - 50951742	31,025.44
CAB Reserve - 50953133	372,172.13

**Total Cash and Bank Accounts** 681,959.98

**Other Assets**

Accounts Receivable	52,104.77
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**Total Other Assets** 52,104.77

**Total Assets** 734,064.75

**LIABILITIES AND FUND BALANCES**

**Liabilities**

Prepaid Assessments	119,064.23
Legal Fees Payable	17,695.54
Bank Loan - Mutual of Omaha	187,153.90

**Total Liabilities** 323,913.67

**Operating Fund**

General Fund	431,183.91
YTD Net Surplus (Deficit)	15,877.92

**Total Operating Fund** 447,061.83

**Replacement Fund**

Replacement Fund	-153,722.12
YTD Net Surplus (Deficit)	116,811.37

**Total Replacement Fund** -36,910.75

**Total Fund Balances** 410,151.08

**Total Liabilities & Funds** 734,064.75

River's Run at the Brazos Owners Association, Inc.  
Income & Expense Variance Report  
as of December 31, 2020

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	405,900.00	405,900.00	.00	.00
4015 Capitalization Fees	2,200.00	1,250.00	950.00	22,000.00	15,000.00	7,000.00	-7,000.00
4018 Adopt A School Income	220.00	175.00	45.00	2,200.00	2,100.00	100.00	-100.00
4022 Maintenance Reimbursement-MUD	7,000.00	7,000.00	.00	84,000.00	84,000.00	.00	.00
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	12,000.00	12,000.00	.00	.00
4200 Interest - Bank	9.07	.00	9.07	16.78	.00	16.78	-16.78
4300 Late Charges	.00	.00	.00	4,949.78	5,000.00	-50.22	50.22
4301 Interest - Homeowners	90.73	.00	90.73	3,737.50	4,500.00	-762.50	762.50
4402 Gate Card	.00	.00	.00	55.00	.00	55.00	-55.00
<b>Total Income</b>	<b>10,519.80</b>	<b>9,425.00</b>	<b>1,094.80</b>	<b>534,859.06</b>	<b>528,500.00</b>	<b>6,359.06</b>	<b>-6,359.06</b>
<b>Maintenance &amp; Repairs</b>							
6100 Maintenance Supplies	2,005.91	900.00	1,105.91	12,783.78	10,800.00	1,983.78	-1,983.78
6110 Building/Struct. Maintenance	.00	100.00	-100.00	2,500.00	2,700.00	-200.00	200.00
6170 Electrical & Lighting Repairs	.00	25.00	-25.00	250.00	300.00	-50.00	50.00
6190 Irrigation Repairs	.00	50.00	-50.00	.00	600.00	-600.00	600.00
6200 Pool Supplies & Repairs	657.00	375.00	282.00	3,689.13	4,425.00	-735.87	735.87
6204 Pool Supplies & Pool Tags	.00	.00	.00	-5.00	.00	-5.00	5.00
6210 Access System Repairs	.00	150.00	-150.00	990.26	1,800.00	-809.74	809.74
6230 Landscape Extras/Projects	796.88	100.00	696.88	11,356.56	7,700.00	3,656.56	-3,656.56
6235 Lake & Fountain	.00	50.00	-50.00	.00	600.00	-600.00	600.00
6330 Camera Maintenance	375.38	25.00	350.38	375.38	300.00	75.38	-75.38
<b>Total Maintenance &amp; Repairs</b>	<b>3,835.17</b>	<b>1,775.00</b>	<b>2,060.17</b>	<b>31,940.11</b>	<b>29,225.00</b>	<b>2,715.11</b>	<b>-2,715.11</b>
<b>Contract Services</b>							
6400 Landscape Contract	3,897.00	3,897.00	.00	46,764.00	46,764.00	.00	.00
6410 Management Contract	1,530.00	1,530.00	.00	18,360.00	18,360.00	.00	.00
6425 Security Service	4,960.00	3,300.00	1,660.00	37,650.00	39,600.00	-1,950.00	1,950.00
6435 Grounds Maintenance Contract	6,215.63	6,216.00	-.37	74,587.56	74,592.00	-4.44	4.44
6440 Pool Maintenance Contract	856.96	857.00	-.04	39,954.48	41,038.00	-1,083.52	1,083.52
6450 Pest Control	67.66	68.00	-.34	990.53	981.00	9.53	-9.53
<b>Total Contract Services</b>	<b>17,527.25</b>	<b>15,868.00</b>	<b>1,659.25</b>	<b>218,306.57</b>	<b>221,335.00</b>	<b>-3,028.43</b>	<b>3,028.43</b>
<b>Utilities</b>							
6500 Electricity	732.66	1,000.00	-267.34	9,009.56	12,000.00	-2,990.44	2,990.44
6515 Pool Phone	.00	.00	.00	536.69	537.00	-.31	.31
6520 Water & Sewer	1,205.14	1,450.00	-244.86	17,070.75	17,400.00	-329.25	329.25
<b>Total Utilities</b>	<b>1,937.80</b>	<b>2,450.00</b>	<b>-512.20</b>	<b>26,617.00</b>	<b>29,937.00</b>	<b>-3,320.00</b>	<b>3,320.00</b>
<b>Administrative Expenses</b>							
6600 Telephone	93.90	80.00	13.90	964.51	960.00	4.51	-4.51
6601 U-verse Internet	101.08	100.00	1.08	1,206.35	1,200.00	6.35	-6.35
6610 Postage	130.95	215.00	-84.05	2,104.55	2,580.00	-475.45	475.45
6620 Copies / Office Supplies	41.60	100.00	-58.40	749.74	1,200.00	-450.26	450.26
6630 Legal - Corporate	35.05	100.00	-64.95	1,744.75	1,200.00	544.75	-544.75
6640 Audit Fees & Tax Return	.00	.00	.00	.00	2,100.00	-2,100.00	2,100.00
6650 Bank Charges	.00	.00	.00	500.00	.00	500.00	-500.00
6656 Meeting Expenses	100.00	.00	100.00	400.00	400.00	.00	.00
6658 Newsletter	.00	.00	.00	900.00	.00	900.00	-900.00
6660 Misc. Administrative Expenses	-93.10	30.00	-123.10	-33.14	360.00	-393.14	393.14
6667 Website Maintenance	75.00	75.00	.00	900.00	900.00	.00	.00
<b>Total Administrative Expenses</b>	<b>484.48</b>	<b>700.00</b>	<b>-215.52</b>	<b>9,436.76</b>	<b>10,900.00</b>	<b>-1,463.24</b>	<b>1,463.24</b>
<b>Other Expenses</b>							
6700 Insurance	.00	11,211.60	-11,211.60	32,374.59	19,683.45	12,691.14	-12,691.14
6715 Social/YOM/Christmas Decor	1,057.62	292.00	765.62	1,057.62	3,504.00	-2,446.38	2,446.38
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	12,000.00	-12,000.00	12,000.00
6725 Adopt A School Donations	.00	175.00	-175.00	1,500.00	2,100.00	-600.00	600.00
6745 Interest on Loan Expense	977.26	1,560.47	-583.21	17,857.65	20,495.63	-2,637.98	2,637.98
6760 Property Taxes	456.78	.00	456.78	456.78	345.04	111.74	-111.74

6770 MUD Taxes	.00	170.00	-170.00	34.06	204.06	-170.00	170.00
<b>Total Other Expenses</b>	<b>2,491.66</b>	<b>14,409.07</b>	<b>-11,917.41</b>	<b>53,280.70</b>	<b>58,332.18</b>	<b>-5,051.48</b>	<b>5,051.48</b>
<b>Total Operating Expenses</b>	<b>26,276.36</b>	<b>35,202.07</b>	<b>-8,925.71</b>	<b>339,581.14</b>	<b>349,729.18</b>	<b>-10,148.04</b>	<b>10,148.04</b>
<b>Operating Surplus (Deficit)</b>	<b>-15,756.56</b>	<b>-25,777.07</b>	<b>10,020.51</b>	<b>195,277.92</b>	<b>178,770.82</b>	<b>16,507.10</b>	<b>-16,507.10</b>
6900 Transfers to Replacement Fund	14,950.00	14,950.00	.00	179,400.00	179,400.00	.00	.00
<b>Net Operating Surplus (Deficit)</b>	<b>-30,706.56</b>	<b>-40,727.07</b>	<b>10,020.51</b>	<b>15,877.92</b>	<b>-629.18</b>	<b>16,507.10</b>	<b>-16,507.10</b>
<b>Replacement Fund</b>							
8000 Transfers from Operating Fund	14,950.00	14,950.00	.00	179,400.00	179,400.00	.00	.00
8100 Replacement Fund Interest	76.44	250.00	-173.56	1,963.05	3,000.00	-1,036.95	1,036.95
9000 Replacement Fund Expenditures	.00	.00	.00	64,551.68	25,000.00	39,551.68	-39,551.68
<b>Net Rep Fund Surplus (Deficit)</b>	<b>15,026.44</b>	<b>15,200.00</b>	<b>-173.56</b>	<b>116,811.37</b>	<b>157,400.00</b>	<b>-40,588.63</b>	<b>40,588.63</b>
<b>Combined Funds</b>							
<b>Combined Net Surplus (Deficit)</b>	<b>-15,680.12</b>	<b>-25,527.07</b>	<b>9,846.95</b>	<b>132,689.29</b>	<b>156,770.82</b>	<b>-24,081.53</b>	<b>24,081.53</b>