River's Run at the Brazos Owners Association, Inc.
Balance Sheet
August 31, 2023

ASSETS

Cash and Bank Accounts			
Maint/Ops - 50653261	70,123.21		
Maint/Ops Shadow - 250677624	44,702.27		
Adopt A School - 50951742	19,922.32		
Replace/Major Proj - 50953133	118,425.90		
Reserve Bad Debt - 51015730	8,004.97		
Replace/Major Shadow-250667616	249,153.31		
Total Cash and Bank Accounts		510,331.98	
Other Assets			
Accounts Receivable	56,544.40		
Total Other Assets		56,544.40	
Total Assets			566,876.38

LIABILITIES AND FUND BALANCES

Liabilities			
Prepaid Assessments	2,503.78		
Landscaping Payable	6,119.90		
Legal Fees Payable	10,216.00		
Total Liabilities			18,839.68
Operating Fund			
General Fund	562,777.86		
YTD Net Surplus (Deficit)	93,585.20		
Total Operating Fund		656,363.06	
Replacement Fund			
Replacement Fund	-170,393.35		
YTD Net Surplus (Deficit)	62,066.99		
Total Replacement Fund		-108,326.36	
Total Fund Balances			548,036.70
Total Liabilities & Funds			566,876.38

River's Run at the Brazos Owners Association, Inc.
Income & Expense Variance Report
as of August 31, 2023

Accnt		Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
Operating Fund								
	Income							
4000	Maintenance Fees	.00	5,493.49	-5,493.49	405,900.00	268,474.82	137,425.18	.00
4015	Capitalization Fees	1,650.00	1,833.33	-183.33	11,000.00	14,666.64	-3,666.64	11,000.00
4018	Adopt A School Income	165.00	183.33	-18.33	1,100.00	1,466.64	-366.64	1,100.00
4022	Maintenance Reimbursement-MUD	7,333.33	7,333.33	.00	58,666.64	58,666.64	.00	29,333.33
4025	Security Reimbursement - MUD	1,000.00	1,000.00	.00	8,000.00	8,000.00	.00	4,000.00
4120	Rec. Center Rental	.00	.00	.00	80.00	.00	80.00	-80.00
4200	Interest - Bank	12.50	101.67	-89.17	358.74	813.36	-454.62	861.26
4300	Late Charges	-50.00	316.67	-366.67	4,375.00	2,533.36	1,841.64	-575.00
4301	Interest - Homeowners	65.63	223.33	-157.70	2,757.45	1,786.64	970.81	-77.45
4402	Gate Card	20.00	.00	20.00	175.00	.00	175.00	-175.00
	Total Income	**10,196.46**	**16,485.15**	**-6,288.69**	**492,412.83**	**356,408.10**	**136,004.73**	**45,387.14**
	Maintenance & Repairs							
6100	Maintenance Supplies	2,447.81	1,169.17	1,278.64	7,561.34	9,353.36	-1,792.02	6,468.66
6110	Building/Struct. Maintenance	.00	671.75	-671.75	2,361.78	5,374.00	-3,012.22	5,699.22
6170	Electrical & Lighting Repairs	.00	50.92	-50.92	.00	407.36	-407.36	611.00
6190	Irrigation Repairs	.00	132.02	-132.02	.00	1,056.16	-1,056.16	1,584.20
6200	Pool Supplies & Repairs	.00	500.00	-500.00	12,435.11	4,000.00	8,435.11	-6,435.11
6210	Access System Repairs	.00	87.99	-87.99	575.64	703.92	-128.28	480.20
6230	Landscape Extras/Projects	7,330.46	500.00	6,830.46	11,430.42	14,000.00	-2,569.58	4,569.58
6235	Lake & Fountain	.00	162.46	-162.46	637.50	1,299.68	-662.18	1,312.00
6250	Miscellaneous Repairs	.00	37.50	-37.50	.00	300.00	-300.00	450.00
6330	Camera Maintenance	.00	82.62	-82.62	1,136.63	660.96	475.67	-145.21
	Total Maintenance & Repairs	**9,778.27**	**3,394.43**	**6,383.84**	**36,138.42**	**37,155.44**	**-1,017.02**	**14,594.54**
	Contract Services							
6400	Landscape Contract	6,119.90	6,120.00	-.10	48,700.68	48,960.00	-259.32	24,739.32
6410	Management Contract	1,530.00	1,402.50	127.50	12,240.00	11,220.00	1,020.00	4,590.00
6425	Courtesy Patrol Contract	3,520.00	3,851.67	-331.67	27,640.00	30,813.36	-3,173.36	18,580.00
6435	Grounds Maintenance Contract	6,370.00	6,753.16	-383.16	50,885.05	52,764.80	-1,879.75	28,892.40
6440	Pool Maintenance Contract	8,634.16	8,196.00	438.16	38,396.55	36,826.00	1,570.55	3,212.45
6445	Pool Camera Contract	216.50	.00	216.50	1,732.00	.00	1,732.00	-1,732.00
6450	Pest Control	248.27	220.00	28.27	733.89	1,760.00	-1,026.11	1,906.11
	Total Contract Services	**26,638.83**	**26,543.33**	**95.50**	**180,328.17**	**182,344.16**	**-2,015.99**	**80,188.28**
	Utilities							
6500	Electricity	894.62	916.30	-21.68	6,525.39	7,330.40	-805.01	4,470.19
6515	Pool Phone	.00	52.48	-52.48	536.69	419.84	116.85	93.08
6520	Water & Sewer	3,436.74	2,312.59	1,124.15	11,695.39	18,500.72	-6,805.33	16,055.64
	Total Utilities	**4,331.36**	**3,281.37**	**1,049.99**	**18,757.47**	**26,250.96**	**-7,493.49**	**20,618.91**
	Administrative Expenses							
6601	U-verse Internet	112.46	111.11	1.35	867.30	888.88	-21.58	468.87
6610	Postage	271.34	245.13	26.21	2,358.25	1,961.04	397.21	583.32
6620	Copies / Office Supplies	57.85	129.44	-71.59	535.95	1,035.52	-499.57	1,017.36
6630	Legal - Corporate	.00	275.65	-275.65	2,075.00	2,205.20	-130.20	1,232.75
6640	Audit Fees & Tax Return	.00	.00	.00	2,100.00	2,205.00	-105.00	105.00
6656	Meeting Expenses	.00	144.00	-144.00	480.00	576.00	-96.00	240.00
6658	Newsletter	.00	.00	.00	2,070.00	3,105.00	-1,035.00	2,070.00
6660	Misc. Administrative Expenses	-288.83	12.33	-301.16	-952.45	98.64	-1,051.09	1,100.46
6667	Website Maintenance	90.00	96.25	-6.25	705.00	770.00	-65.00	450.00
	Total Administrative Expenses	**242.82**	**1,013.91**	**-771.09**	**10,239.05**	**12,845.28**	**-2,606.23**	**7,267.76**
	Other Expenses							
6700	Insurance	2,247.00	.00	2,247.00	2,527.00	295.00	2,232.00	22,811.00
6705	Christmas Decorations	.00	.00	.00	.00	.00	.00	5,000.00
6715	Social/YOM/Christmas Decor	.00	833.33	-833.33	869.84	6,666.64	-5,796.80	9,130.12
6720	Bad Debt	.00	1,000.00	-1,000.00	1,993.61	8,000.00	-6,006.39	10,006.39
6725	Adopt A School Donations	351.81	.00	351.81	10,101.81	7,750.00	2,351.81	-2,351.81
6745	Interest on Loan Expense	.00	.00	.00	240.26	244.00	-3.74	3.74

6760	Property Taxes	.00	.00	.00	.00	.00	.00	500.00
6770	MUD Taxes	.00	.00	.00	.00	.00	.00	300.00
	Total Other Expenses	**2,598.81**	**1,833.33**	**765.48**	**15,732.52**	**22,955.64**	**-7,223.12**	**45,399.44**
	Total Operating Expenses	**43,590.09**	**36,066.37**	**7,523.72**	**261,195.63**	**281,551.48**	**-20,355.85**	**168,068.93**
	Operating Surplus (Deficit)	**-33,393.63**	**-19,581.22**	**-13,812.41**	**231,217.20**	**74,856.62**	**156,360.58**	**-122,681.79**
6900	**Transfers to Replacement Fund**	**7,833.00**	**7,833.00**	**.00**	**137,632.00**	**137,632.00**	**.00**	**31,336.00**
	Net Operating Surplus (Deficit)	**-41,226.63**	**-27,414.22**	**-13,812.41**	**93,585.20**	**-62,775.38**	**156,360.58**	**-154,017.79**
Replacement Fund								
8000	**Transfers from Operating Fund**	**7,833.00**	**7,833.00**	**.00**	**137,632.00**	**137,632.00**	**.00**	**31,336.00**
8100	**Replacement Fund Interest**	**136.31**	**50.00**	**86.31**	**942.56**	**400.00**	**542.56**	**-342.56**
9000	**Replacement Fund Expenditures**	**.00**	**.00**	**.00**	**76,507.57**	**101,968.00**	**-25,460.43**	**25,460.43**
	Net Rep Fund Surplus (Deficit)	**7,969.31**	**7,883.00**	**86.31**	**62,066.99**	**36,064.00**	**26,002.99**	**5,533.01**
Combined Funds								
	Combined Net Surplus (Deficit)	**-33,257.32**	**-19,531.22**	**-13,726.10**	**155,652.19**	**-26,711.38**	**182,363.57**	**-148,484.78**