

River's Run at the Brazos Owners Association, Inc.  
Balance Sheet  
June 30, 2023

**ASSETS**

**Cash and Bank Accounts**

CAB Operating - 50653261	114,735.26
Operating Shadow - 250677624	44,683.32
CAB Adopt A School - 50951742	29,626.05
CAB Reserve - 50953133	102,696.20
CAB Bad Debt - 51015730	6,001.53
Reserve Shadow - 250667616	248,963.00

<b>Total Cash and Bank Accounts</b>		546,705.36
-------------------------------------	--	------------

**Other Assets**

Accounts Receivable	94,408.44
---------------------	-----------

<b>Total Other Assets</b>		94,408.44
---------------------------	--	-----------

<b>Total Assets</b>		641,113.80
---------------------	--	------------

**LIABILITIES AND FUND BALANCES**

**Liabilities**

Prepaid Assessments	1,359.37
Landscaping Payable	6,119.90
Legal Fees Payable	13,174.34

<b>Total Liabilities</b>		20,653.61
--------------------------	--	-----------

**Operating Fund**

General Fund	562,777.86
YTD Net Surplus (Deficit)	181,945.22

<b>Total Operating Fund</b>		744,723.08
-----------------------------	--	------------

**Replacement Fund**

Replacement Fund	-170,393.35
YTD Net Surplus (Deficit)	46,130.46

<b>Total Replacement Fund</b>		-124,262.89
-------------------------------	--	-------------

<b>Total Fund Balances</b>		620,460.19
----------------------------	--	------------

<b>Total Liabilities &amp; Funds</b>		641,113.80
--------------------------------------	--	------------

River's Run at the Brazos Owners Association, Inc.  
Income & Expense Variance Report  
as of June 30, 2023

Accnt	Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
<b>Operating Fund</b>							
<b>Income</b>							
4000 Maintenance Fees	.00	1,870.33	-1,870.33	405,900.00	258,710.29	147,189.71	.00
4015 Capitalization Fees	550.00	1,833.33	-1,283.33	7,700.00	10,999.98	-3,299.98	14,300.00
4018 Adopt A School Income	55.00	183.33	-128.33	770.00	1,099.98	-329.98	1,430.00
4022 Maintenance Reimbursement-MUD	7,333.33	7,333.33	.00	43,999.98	43,999.98	.00	43,999.99
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	6,000.00	6,000.00	.00	6,000.00
4120 Rec. Center Rental	.00	.00	.00	80.00	.00	80.00	-80.00
4200 Interest - Bank	22.82	101.67	-78.85	332.51	610.02	-277.51	887.49
4300 Late Charges	-25.00	316.67	-341.67	4,425.00	1,900.02	2,524.98	-625.00
4301 Interest - Homeowners	191.02	223.33	-32.31	2,499.32	1,339.98	1,159.34	180.68
4402 Gate Card	90.00	.00	90.00	145.00	.00	145.00	-145.00
<b>Total Income</b>	<b>9,217.17</b>	<b>12,861.99</b>	<b>-3,644.82</b>	<b>471,851.81</b>	<b>324,660.25</b>	<b>147,191.56</b>	<b>65,948.16</b>
<b>Maintenance &amp; Repairs</b>							
6100 Maintenance Supplies	789.77	1,169.17	-379.40	4,415.63	7,015.02	-2,599.39	9,614.37
6110 Building/Struct. Maintenance	1,000.00	671.75	328.25	2,361.78	4,030.50	-1,668.72	5,699.22
6170 Electrical & Lighting Repairs	.00	50.92	-50.92	.00	305.52	-305.52	611.00
6190 Irrigation Repairs	.00	132.02	-132.02	.00	792.12	-792.12	1,584.20
6200 Pool Supplies & Repairs	3,372.01	500.00	2,872.01	9,140.39	3,000.00	6,140.39	-3,140.39
6210 Access System Repairs	575.64	87.99	487.65	575.64	527.94	47.70	480.20
6230 Landscape Extras/Projects	4,099.96	500.00	3,599.96	4,099.96	13,000.00	-8,900.04	11,900.04
6235 Lake & Fountain	.00	162.46	-162.46	637.50	974.76	-337.26	1,312.00
6250 Miscellaneous Repairs	.00	37.50	-37.50	.00	225.00	-225.00	450.00
6330 Camera Maintenance	.00	82.62	-82.62	1,136.63	495.72	640.91	-145.21
<b>Total Maintenance &amp; Repairs</b>	<b>9,837.38</b>	<b>3,394.43</b>	<b>6,442.95</b>	<b>22,367.53</b>	<b>30,366.58</b>	<b>-7,999.05</b>	<b>28,365.43</b>
<b>Contract Services</b>							
6400 Landscape Contract	6,119.90	6,120.00	-.10	36,460.88	36,720.00	-259.12	36,979.12
6410 Management Contract	1,530.00	1,402.50	127.50	9,180.00	8,415.00	765.00	7,650.00
6425 Courtesy Patrol Contract	3,520.00	3,851.67	-331.67	20,600.00	23,110.02	-2,510.02	25,620.00
6435 Grounds Maintenance Contract	6,370.00	6,753.16	-383.16	38,145.05	39,258.48	-1,113.43	41,632.40
6440 Pool Maintenance Contract	10,673.29	10,335.00	338.29	19,089.10	18,295.00	794.10	22,519.90
6445 Pool Camera Contract	216.50	.00	216.50	1,299.00	.00	1,299.00	-1,299.00
6450 Pest Control	69.66	220.00	-150.34	415.96	1,320.00	-904.04	2,224.04
<b>Total Contract Services</b>	<b>28,499.35</b>	<b>28,682.33</b>	<b>-182.98</b>	<b>125,189.99</b>	<b>127,118.50</b>	<b>-1,928.51</b>	<b>135,326.46</b>
<b>Utilities</b>							
6500 Electricity	731.68	916.30	-184.62	4,833.79	5,497.80	-664.01	6,161.79
6515 Pool Phone	.00	52.48	-52.48	536.69	314.88	221.81	93.08
6520 Water & Sewer	1,620.76	2,312.59	-691.83	4,934.75	13,875.54	-8,940.79	22,816.28
<b>Total Utilities</b>	<b>2,352.44</b>	<b>3,281.37</b>	<b>-928.93</b>	<b>10,305.23</b>	<b>19,688.22</b>	<b>-9,382.99</b>	<b>29,071.15</b>
<b>Administrative Expenses</b>							
6601 U-verse Internet	107.39	111.11	-3.72	647.40	666.66	-19.26	688.77
6610 Postage	13.86	245.13	-231.27	1,380.83	1,470.78	-89.95	1,560.74
6620 Copies / Office Supplies	16.70	129.44	-112.74	298.10	776.64	-478.54	1,255.21
6630 Legal - Corporate	413.00	275.65	137.35	2,075.00	1,653.90	421.10	1,232.75
6640 Audit Fees & Tax Return	.00	.00	.00	2,100.00	2,205.00	-105.00	105.00
6656 Meeting Expenses	280.00	.00	280.00	480.00	288.00	192.00	240.00
6658 Newsletter	.00	.00	.00	2,070.00	2,070.00	.00	2,070.00
6660 Misc. Administrative Expenses	-614.60	12.33	-626.93	-888.59	73.98	-962.57	1,036.60
6667 Website Maintenance	90.00	96.25	-6.25	525.00	577.50	-52.50	630.00
<b>Total Administrative Expenses</b>	<b>306.35</b>	<b>869.91</b>	<b>-563.56</b>	<b>8,687.74</b>	<b>9,782.46</b>	<b>-1,094.72</b>	<b>8,819.07</b>
<b>Other Expenses</b>							
6700 Insurance	.00	.00	.00	280.00	295.00	-15.00	25,058.00
6705 Christmas Decorations	.00	.00	.00	.00	.00	.00	5,000.00
6715 Social/YOM/Christmas Decor	250.00	833.33	-583.33	869.84	4,999.98	-4,130.14	9,130.12
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	6,000.00	-6,000.00	12,000.00
6725 Adopt A School Donations	.00	.00	.00	.00	.00	.00	7,750.00
6745 Interest on Loan Expense	.00	1.00	-1.00	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
	<b>Total Other Expenses</b>	<b>250.00</b>	<b>1,834.33</b>	<b>-1,584.33</b>	<b>1,390.10</b>	<b>11,538.98</b>	<b>-10,148.88</b>	<b>59,741.86</b>
	<b>Total Operating Expenses</b>	<b>41,245.52</b>	<b>38,062.37</b>	<b>3,183.15</b>	<b>167,940.59</b>	<b>198,494.74</b>	<b>-30,554.15</b>	<b>261,323.97</b>
	<b>Operating Surplus (Deficit)</b>	<b>-32,028.35</b>	<b>-25,200.38</b>	<b>-6,827.97</b>	<b>303,911.22</b>	<b>126,165.51</b>	<b>177,745.71</b>	<b>-195,375.81</b>
6900	Transfers to Replacement Fund	8,157.00	8,157.00	.00	121,966.00	121,966.00	.00	47,002.00
	<b>Net Operating Surplus (Deficit)</b>	<b>-40,185.35</b>	<b>-33,357.38</b>	<b>-6,827.97</b>	<b>181,945.22</b>	<b>4,199.51</b>	<b>177,745.71</b>	<b>-242,377.81</b>
<b>Replacement Fund</b>								
8000	Transfers from Operating Fund	8,157.00	8,157.00	.00	121,966.00	121,966.00	.00	47,002.00
8100	Replacement Fund Interest	125.15	50.00	75.15	672.03	300.00	372.03	-72.03
9000	Replacement Fund Expenditures	5,502.00	324.00	5,178.00	76,507.57	101,968.00	-25,460.43	25,460.43
	<b>Net Rep Fund Surplus (Deficit)</b>	<b>2,780.15</b>	<b>7,883.00</b>	<b>-5,102.85</b>	<b>46,130.46</b>	<b>20,298.00</b>	<b>25,832.46</b>	<b>21,469.54</b>
<b>Combined Funds</b>								
	<b>Combined Net Surplus (Deficit)</b>	<b>-37,405.20</b>	<b>-25,474.38</b>	<b>-11,930.82</b>	<b>228,075.68</b>	<b>24,497.51</b>	<b>203,578.17</b>	<b>-220,908.27</b>