

River's Run at the Brazos Owners Association, Inc.
Balance Sheet
August 31, 2022

ASSETS

Cash and Bank Accounts

| | |
|-------------------------------|------------|
| CAB Operating - 50653261 | 126,745.40 |
| Operating Shadow - 250677624 | 54,565.23 |
| CAB Adopt A School - 50951742 | 28,489.00 |
| CAB Reserve - 50953133 | 100,026.61 |
| Reserve Shadow - 250667616 | 264,803.65 |

| | | |
|-------------------------------------|--|------------|
| Total Cash and Bank Accounts | | 574,629.89 |
|-------------------------------------|--|------------|

Other Assets

| | |
|---------------------|-----------|
| Accounts Receivable | 61,150.10 |
|---------------------|-----------|

| | | |
|---------------------------|--|-----------|
| Total Other Assets | | 61,150.10 |
|---------------------------|--|-----------|

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|---------------------|--|------------|
| Total Assets | | 635,779.99 |
|---------------------|--|------------|

LIABILITIES AND FUND BALANCES

Liabilities

| | |
|----------------------|-----------|
| Prepaid Assessments | 2,135.66 |
| Landscaping Payable | 5,990.64 |
| Legal Fees Payable | 7,757.50 |
| CIT Loan #1702566002 | 55,470.83 |

| | | |
|--------------------------|--|-----------|
| Total Liabilities | | 71,354.63 |
|--------------------------|--|-----------|

Operating Fund

| | |
|---------------------------|------------|
| General Fund | 508,499.10 |
| YTD Net Surplus (Deficit) | 167,091.67 |

| | | |
|-----------------------------|--|------------|
| Total Operating Fund | | 675,590.77 |
|-----------------------------|--|------------|

Replacement Fund

| | |
|---------------------------|-------------|
| Replacement Fund | -121,351.72 |
| YTD Net Surplus (Deficit) | 10,186.31 |

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|-------------------------------|--|-------------|
| Total Replacement Fund | | -111,165.41 |
|-------------------------------|--|-------------|

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|----------------------------|--|------------|
| Total Fund Balances | | 564,425.36 |
|----------------------------|--|------------|

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| Total Liabilities & Funds | | 635,779.99 |
|--------------------------------------|--|------------|

River's Run at the Brazos Owners Association, Inc.
Income & Expense Variance Report
as of August 31, 2022

| 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 | 268,474.81 | 137,425.19 | -8,118.01 |
| 4015 Capitalization Fees | 1,650.00 | 1,650.00 | .00 | 15,950.00 | 13,200.00 | 2,750.00 | 3,850.00 |
| 4018 Adopt A School Income | 165.00 | 165.00 | .00 | 1,595.00 | 1,320.00 | 275.00 | 385.00 |
| 4022 Maintenance Reimbursement-MUD | 7,333.33 | 7,333.33 | .00 | 58,333.31 | 58,666.64 | -333.33 | 29,666.65 |
| 4025 Security Reimbursement - MUD | 1,000.00 | 1,000.00 | .00 | 8,000.00 | 8,000.00 | .00 | 4,000.00 |
| 4200 Interest - Bank | 23.48 | .00 | 23.48 | 146.77 | .00 | 146.77 | -146.77 |
| 4300 Late Charges | .00 | 275.00 | -275.00 | 4,400.00 | 2,200.00 | 2,200.00 | -1,100.00 |
| 4301 Interest - Homeowners | 146.02 | 200.00 | -53.98 | 3,358.87 | 1,600.00 | 1,758.87 | -958.87 |
| 4402 Gate Card | .00 | .00 | .00 | 165.00 | .00 | 165.00 | -165.00 |
| Total Income | 10,317.83 | 16,116.82 | -5,798.99 | 497,848.95 | 353,461.45 | 144,387.50 | 27,413.00 |
| Maintenance & Repairs | | | | | | | |
| 6100 Maintenance Supplies | 591.83 | 1,002.75 | -410.92 | 9,049.54 | 7,974.49 | 1,075.05 | 2,935.95 |
| 6110 Building/Struct. Maintenance | .00 | 300.00 | -300.00 | 2,156.76 | 2,429.68 | -272.92 | 1,472.92 |
| 6170 Electrical & Lighting Repairs | .00 | .00 | .00 | 2,611.00 | .00 | 2,611.00 | -2,611.00 |
| 6190 Irrigation Repairs | 784.20 | 150.00 | 634.20 | 784.20 | 1,173.67 | -389.47 | 989.47 |
| 6200 Pool Supplies & Repairs | 293.89 | 250.00 | 43.89 | 6,568.49 | 2,566.07 | 4,002.42 | -3,002.42 |
| 6210 Access System Repairs | .00 | 100.00 | -100.00 | 946.84 | 837.54 | 109.30 | 290.70 |
| 6230 Landscape Extras/Projects | .00 | 500.00 | -500.00 | .00 | 3,586.41 | -3,586.41 | 5,586.41 |
| 6235 Lake & Fountain | .00 | .00 | .00 | 637.50 | .00 | 637.50 | -587.50 |
| 6250 Miscellaneous Repairs | .00 | .00 | .00 | 450.00 | .00 | 450.00 | -450.00 |
| 6330 Camera Maintenance | .00 | 83.33 | -83.33 | 324.75 | 666.64 | -341.89 | 675.21 |
| Total Maintenance & Repairs | 1,669.92 | 2,386.08 | -716.16 | 23,529.08 | 19,234.50 | 4,294.58 | 5,299.74 |
| Contract Services | | | | | | | |
| 6400 Landscape Contract | 5,990.64 | 6,225.64 | -235.00 | 47,925.12 | 49,805.12 | -1,880.00 | 26,782.56 |
| 6410 Management Contract | 1,530.00 | 1,530.00 | .00 | 12,240.00 | 12,240.00 | .00 | 6,120.00 |
| 6425 Courtesy Patrol Contract | 4,160.00 | 3,400.00 | 760.00 | 27,260.00 | 27,200.00 | 60.00 | 13,540.00 |
| 6435 Grounds Maintenance Contract | 6,215.63 | 6,333.00 | -117.37 | 49,725.04 | 50,664.00 | -938.96 | 26,270.96 |
| 6440 Pool Maintenance Contract | 7,956.89 | 7,641.00 | 315.89 | 36,602.71 | 34,233.30 | 2,369.41 | 1,338.59 |
| 6445 Pool Camera Contract | 216.50 | .00 | 216.50 | 1,082.50 | .00 | 1,082.50 | -1,082.50 |
| 6450 Pest Control | 69.66 | 114.83 | -45.17 | 549.28 | 918.64 | -369.36 | 828.68 |
| Total Contract Services | 26,139.32 | 25,244.47 | 894.85 | 175,384.65 | 175,061.06 | 323.59 | 73,798.29 |
| Utilities | | | | | | | |
| 6500 Electricity | 677.97 | 864.59 | -186.62 | 6,904.51 | 6,916.72 | -12.21 | 3,470.57 |
| 6515 Pool Phone | .00 | 46.54 | -46.54 | 536.69 | 372.32 | 164.37 | 21.79 |
| 6520 Water & Sewer | 3,931.19 | 1,824.85 | 2,106.34 | 12,160.87 | 14,598.80 | -2,437.93 | 9,737.33 |
| Total Utilities | 4,609.16 | 2,735.98 | 1,873.18 | 19,602.07 | 21,887.84 | -2,285.77 | 13,229.69 |
| Administrative Expenses | | | | | | | |
| 6600 Telephone | 100.34 | 59.28 | 41.06 | 759.93 | 474.24 | 285.69 | -48.57 |
| 6601 U-verse Internet | 105.88 | 111.11 | -5.23 | 833.18 | 888.88 | -55.70 | 500.14 |
| 6610 Postage | 29.16 | 209.04 | -179.88 | 1,911.52 | 1,672.32 | 239.20 | 596.96 |
| 6620 Copies / Office Supplies | 32.50 | 81.12 | -48.62 | 1,218.25 | 648.96 | 569.29 | -244.81 |
| 6630 Legal - Corporate | 133.84 | 433.33 | -299.49 | 2,171.53 | 3,466.64 | -1,295.11 | 3,028.43 |
| 6640 Audit Fees & Tax Return | .00 | .00 | .00 | 2,100.00 | 2,100.00 | .00 | .00 |
| 6656 Meeting Expenses | .00 | 100.00 | -100.00 | 420.00 | 400.00 | 20.00 | 80.00 |
| 6658 Newsletter | 900.00 | .00 | 900.00 | 2,700.00 | 2,700.00 | .00 | 900.00 |
| 6660 Misc. Administrative Expenses | -263.44 | 17.33 | -280.77 | -497.22 | 138.64 | -635.86 | 705.18 |
| 6667 Website Maintenance | 75.00 | 75.00 | .00 | 600.00 | 600.00 | .00 | 300.00 |
| Total Administrative Expenses | 1,113.28 | 1,086.21 | 27.07 | 12,217.19 | 13,089.68 | -872.49 | 5,817.33 |
| Other Expenses | | | | | | | |
| 6700 Insurance | .00 | .00 | .00 | 280.00 | 308.00 | -28.00 | 22,092.00 |
| 6705 Christmas Decorations | .00 | .00 | .00 | .00 | .00 | .00 | 5,000.00 |
| 6710 Licenses, Permits & Fees | .00 | 1,000.00 | -1,000.00 | .00 | 8,000.00 | -8,000.00 | 12,000.00 |
| 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 | 771.65 | .00 | 771.65 | 1,586.60 | 7,750.00 | -6,163.40 | 6,163.40 |
| 6745 Interest on Loan Expense | 214.44 | 214.00 | .44 | 2,292.69 | 2,309.00 | -16.31 | 627.31 |

| | | | | | | | | |
|-------------------------|--|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| 6760 | Property Taxes | .00 | .00 | .00 | .00 | .00 | .00 | 475.28 |
| 6770 | MUD Taxes | .00 | .00 | .00 | .00 | .00 | .00 | 286.00 |
| | Total Other Expenses | 986.09 | 2,214.00 | -1,227.91 | 4,159.29 | 26,367.00 | -22,207.71 | 58,643.99 |
| | Total Operating Expenses | 34,517.77 | 33,666.74 | 851.03 | 234,892.28 | 255,640.08 | -20,747.80 | 156,789.04 |
| | Operating Surplus (Deficit) | -24,199.94 | -17,549.92 | -6,650.02 | 262,956.67 | 97,821.37 | 165,135.30 | -129,376.04 |
| 6900 | Transfers to Replacement Fund | 11,983.00 | 11,983.33 | -.33 | 95,865.00 | 95,866.64 | -1.64 | 47,934.96 |
| | Net Operating Surplus (Deficit) | -36,182.94 | -29,533.25 | -6,649.69 | 167,091.67 | 1,954.73 | 165,136.94 | -177,311.00 |
| Replacement Fund | | | | | | | | |
| 8000 | Transfers from Operating Fund | 11,983.00 | 11,983.33 | -.33 | 95,865.00 | 95,866.64 | -1.64 | 47,934.96 |
| 8100 | Replacement Fund Interest | 110.51 | 50.00 | 60.51 | 523.27 | 400.00 | 123.27 | 76.73 |
| 9000 | Replacement Fund Expenditures | 1,892.37 | 7,786.00 | -5,893.63 | 86,201.96 | 61,691.00 | 24,510.96 | 6,878.04 |
| | Net Rep Fund Surplus (Deficit) | 10,201.14 | 4,247.33 | 5,953.81 | 10,186.31 | 34,575.64 | -24,389.33 | 41,133.65 |
| Combined Funds | | | | | | | | |
| | Combined Net Surplus (Deficit) | -25,981.80 | -25,285.92 | -695.88 | 177,277.98 | 36,530.37 | 140,747.61 | -136,177.35 |