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

ASSETS

Cash and Bank Accounts			
CAB Operating - 50653261	137,236.23		
Operating Shadow - 250677624	31,926.58		
CAB Adopt A School - 50951742	29,032.63		
CAB Reserve - 50953133	96,498.12		
Reserve Shadow - 250667616	209,075.57		
Total Cash and Bank Accounts		503,769.13	
Other Assets			
Accounts Receivable	59,473.00		
Total Other Assets		59,473.00	
Total Assets			563,242.13

LIABILITIES AND FUND BALANCES

Liabilities			
Prepaid Assessments	130,961.76		
Landscaping Payable	5,990.64		
Legal Fees Payable	5,820.50		
CIT Loan #1702566002	28,084.72		
Total Liabilities			170,857.62
Operating Fund			
General Fund	508,499.10		
YTD Net Surplus (Deficit)	54,278.76		
Total Operating Fund		562,777.86	
Replacement Fund			
Replacement Fund	-121,351.72		
YTD Net Surplus (Deficit)	-49,041.63		
Total Replacement Fund		-170,393.35	
Total Fund Balances			392,384.51
Total Liabilities & Funds			563,242.13

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

Accnt		Current Actual	Current Budget	Variance	YTD Actual	YTD Budget	Variance	YTD Remains
Operating Fund								
	Income							
4000	Maintenance Fees	.00	124,130.62	-124,130.62	405,900.00	397,781.99	8,118.01	-8,118.01
4015	Capitalization Fees	1,650.00	1,650.00	.00	23,650.00	19,800.00	3,850.00	-3,850.00
4018	Adopt A School Income	165.00	165.00	.00	2,365.00	1,980.00	385.00	-385.00
4022	Maintenance Reimbursement-MUD	7,333.33	7,333.33	.00	87,666.63	87,999.96	-333.33	333.33
4025	Security Reimbursement - MUD	1,000.00	1,000.00	.00	12,000.00	12,000.00	.00	.00
4200	Interest - Bank	5.89	.00	5.89	184.71	.00	184.71	-184.71
4300	Late Charges	.00	275.00	-275.00	4,400.00	3,300.00	1,100.00	-1,100.00
4301	Interest - Homeowners	121.52	200.00	-78.48	3,940.98	2,400.00	1,540.98	-1,540.98
4402	Gate Card	.00	.00	.00	165.00	.00	165.00	-165.00
	Total Income	**10,275.74**	**134,753.95**	**-124,478.21**	**540,272.32**	**525,261.95**	**15,010.37**	**-15,010.37**
	Maintenance & Repairs							
6100	Maintenance Supplies	500.27	1,002.75	-502.48	11,856.57	11,985.49	-128.92	128.92
6110	Building/Struct. Maintenance	.00	300.00	-300.00	7,076.79	3,629.68	3,447.11	-3,447.11
6170	Electrical & Lighting Repairs	.00	.00	.00	2,611.00	.00	2,611.00	-2,611.00
6190	Irrigation Repairs	.00	150.00	-150.00	784.20	1,773.67	-989.47	989.47
6200	Pool Supplies & Repairs	.00	250.00	-250.00	7,997.99	3,566.07	4,431.92	-4,431.92
6210	Access System Repairs	.00	100.00	-100.00	946.84	1,237.54	-290.70	290.70
6230	Landscape Extras/Projects	3,803.52	500.00	3,303.52	4,159.20	5,586.41	-1,427.21	1,427.21
6235	Lake & Fountain	637.50	50.00	587.50	2,550.00	50.00	2,500.00	-2,500.00
6250	Miscellaneous Repairs	.00	.00	.00	450.00	.00	450.00	-450.00
6330	Camera Maintenance	.00	83.33	-83.33	324.75	999.96	-675.21	675.21
	Total Maintenance & Repairs	**4,941.29**	**2,436.08**	**2,505.21**	**38,757.34**	**28,828.82**	**9,928.52**	**-9,928.52**
	Contract Services							
6400	Landscape Contract	5,990.64	6,225.64	-235.00	71,887.68	74,707.68	-2,820.00	2,820.00
6410	Management Contract	1,530.00	1,530.00	.00	18,360.00	18,360.00	.00	.00
6425	Courtesy Patrol Contract	3,600.00	3,400.00	200.00	43,980.00	40,800.00	3,180.00	-3,180.00
6435	Grounds Maintenance Contract	6,215.63	6,333.00	-117.37	74,587.56	75,996.00	-1,408.44	1,408.44
6440	Pool Maintenance Contract	665.95	545.00	120.95	40,858.61	37,941.30	2,917.31	-2,917.31
6445	Pool Camera Contract	216.50	.00	216.50	1,948.50	.00	1,948.50	-1,948.50
6450	Pest Control	69.66	114.83	-45.17	1,006.53	1,377.96	-371.43	371.43
	Total Contract Services	**18,288.38**	**18,148.47**	**139.91**	**252,628.88**	**249,182.94**	**3,445.94**	**-3,445.94**
	Utilities							
6500	Electricity	919.98	864.59	55.39	9,746.64	10,375.08	-628.44	628.44
6515	Pool Phone	.00	46.54	-46.54	536.69	558.48	-21.79	21.79
6520	Water & Sewer	1,894.49	1,824.85	69.64	24,995.81	21,898.20	3,097.61	-3,097.61
	Total Utilities	**2,814.47**	**2,735.98**	**78.49**	**35,279.14**	**32,831.76**	**2,447.38**	**-2,447.38**
	Administrative Expenses							
6600	Telephone	-4.17	59.28	-63.45	949.95	711.36	238.59	-238.59
6601	U-verse Internet	107.36	111.11	-3.75	1,261.20	1,333.32	-72.12	72.12
6610	Postage	127.03	209.04	-82.01	2,525.10	2,508.48	16.62	-16.62
6620	Copies / Office Supplies	109.10	81.12	27.98	1,451.50	973.44	478.06	-478.06
6630	Legal - Corporate	88.50	433.33	-344.83	2,269.58	5,199.96	-2,930.38	2,930.38
6640	Audit Fees & Tax Return	.00	.00	.00	2,100.00	2,100.00	.00	.00
6656	Meeting Expenses	.00	.00	.00	520.00	500.00	20.00	-20.00
6658	Newsletter	.00	.00	.00	3,600.00	3,600.00	.00	.00
6660	Misc. Administrative Expenses	30.00	17.33	12.67	-581.28	207.96	-789.24	789.24
6667	Website Maintenance	75.00	75.00	.00	900.00	900.00	.00	.00
	Total Administrative Expenses	**532.82**	**986.21**	**-453.39**	**14,996.05**	**18,034.52**	**-3,038.47**	**3,038.47**
	Other Expenses							
6700	Insurance	611.00	672.00	-61.00	23,844.00	22,372.00	1,472.00	-1,472.00
6705	Christmas Decorations	3,059.29	2,500.00	559.29	3,059.29	5,000.00	-1,940.71	1,940.71
6710	Licenses, Permits & Fees	.00	1,000.00	-1,000.00	.00	12,000.00	-12,000.00	12,000.00
6715	Social/Yard of the Month	600.00	.00	600.00	600.00	.00	600.00	-600.00
6720	Bad Debt	.00	1,000.00	-1,000.00	469.26	12,000.00	-11,530.74	11,530.74
6725	Adopt A School Donations	.00	.00	.00	2,336.60	7,750.00	-5,413.40	5,413.40

6745	Interest on Loan Expense	116.56	116.00	.56	2,906.58	2,920.00	-13.42	13.42
6760	Property Taxes	520.97	.00	520.97	520.97	475.28	45.69	-45.69
6770	MUD Taxes	.00	.00	.00	298.45	286.00	12.45	-12.45
	Total Other Expenses	**4,907.82**	**5,288.00**	**-380.18**	**34,035.15**	**62,803.28**	**-28,768.13**	**28,768.13**
	Total Operating Expenses	**31,484.78**	**29,594.74**	**1,890.04**	**375,696.56**	**391,681.32**	**-15,984.76**	**15,984.76**
	Operating Surplus (Deficit)	**-21,209.04**	**105,159.21**	**-126,368.25**	**164,575.76**	**133,580.63**	**30,995.13**	**-30,995.13**
6900	**Transfers to Replacement Fund**	**11,983.00**	**11,983.33**	**-.33**	**110,297.00**	**143,799.96**	**-33,502.96**	**33,502.96**
	Net Operating Surplus (Deficit)	**-33,192.04**	**93,175.88**	**-126,367.92**	**54,278.76**	**-10,219.33**	**64,498.09**	**-64,498.09**
Replacement Fund								
8000	**Transfers from Operating Fund**	**11,983.00**	**11,983.33**	**-.33**	**110,297.00**	**143,799.96**	**-33,502.96**	**33,502.96**
8100	**Replacement Fund Interest**	**118.17**	**50.00**	**68.17**	**964.66**	**600.00**	**364.66**	**-364.66**
9000	**Replacement Fund Expenditures**	**15,545.58**	**7,884.00**	**7,661.58**	**160,303.29**	**93,080.00**	**67,223.29**	**-67,223.29**
	Net Rep Fund Surplus (Deficit)	**-3,444.41**	**4,149.33**	**-7,593.74**	**-49,041.63**	**51,319.96**	**-100,361.59**	**100,361.59**
Combined Funds								
	Combined Net Surplus (Deficit)	**-36,636.45**	**97,325.21**	**-133,961.66**	**5,237.13**	**41,100.63**	**-35,863.50**	**35,863.50**