

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

**ASSETS**

**Cash and Bank Accounts**

CAB Operating - 50653261	117,153.88
Operating Shadow - 250677624	186,709.14
CAB Adopt A School - 50951742	29,054.09
CAB Reserve - 50953133	63,679.56
Reserve Shadow - 250667616	217,795.15

<b>Total Cash and Bank Accounts</b>		614,391.82
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**Other Assets**

Accounts Receivable	104,002.03
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<b>Total Other Assets</b>		104,002.03
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<b>Total Assets</b>		718,393.85
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**LIABILITIES AND FUND BALANCES**

**Liabilities**

Prepaid Assessments	656.04
Landscaping Payable	5,990.64
Legal Fees Payable	6,696.71
CIT Loan #1702566002	7,298.76

<b>Total Liabilities</b>		20,642.15
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**Operating Fund**

General Fund	562,777.86
YTD Net Surplus (Deficit)	329,444.71

<b>Total Operating Fund</b>		892,222.57
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**Replacement Fund**

Replacement Fund	-170,393.35
YTD Net Surplus (Deficit)	-24,077.52

<b>Total Replacement Fund</b>		-194,470.87
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<b>Total Fund Balances</b>		697,751.70
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<b>Total Liabilities &amp; Funds</b>		718,393.85
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River's Run at the Brazos Owners Association, Inc.  
Income & Expense Variance Report  
as of March 31, 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	33,997.96	-33,997.96	405,900.00	237,728.10	168,171.90	.00
4015 Capitalization Fees	1,650.00	1,833.33	-183.33	3,850.00	5,499.99	-1,649.99	18,149.96
4018 Adopt A School Income	165.00	183.33	-18.33	385.00	549.99	-164.99	1,814.96
4022 Maintenance Reimbursement-MUD	7,333.33	7,333.33	.00	21,999.99	21,999.99	.00	65,999.97
4025 Security Reimbursement - MUD	1,000.00	1,000.00	.00	3,000.00	3,000.00	.00	9,000.00
4120 Rec. Center Rental	.00	.00	.00	80.00	.00	80.00	-80.00
4200 Interest - Bank	76.94	101.67	-24.73	169.96	305.01	-135.05	1,050.08
4300 Late Charges	-25.00	316.67	-341.67	4,450.00	950.01	3,499.99	-649.96
4301 Interest - Homeowners	328.59	223.33	105.26	1,784.84	669.99	1,114.85	895.12
4402 Gate Card	35.00	.00	35.00	35.00	.00	35.00	-35.00
<b>Total Income</b>	<b>10,563.86</b>	<b>44,989.62</b>	<b>-34,425.76</b>	<b>441,654.79</b>	<b>270,703.08</b>	<b>170,951.71</b>	<b>96,145.13</b>
<b>Maintenance &amp; Repairs</b>							
6100 Maintenance Supplies	738.20	1,169.17	-430.97	1,347.63	3,507.51	-2,159.88	12,682.41
6110 Building/Struct. Maintenance	.00	671.75	-671.75	584.38	2,015.25	-1,430.87	7,476.62
6170 Electrical & Lighting Repairs	.00	50.92	-50.92	.00	152.76	-152.76	611.04
6190 Irrigation Repairs	.00	132.02	-132.02	.00	396.06	-396.06	1,584.24
6200 Pool Supplies & Repairs	2,101.39	500.00	1,601.39	2,101.39	1,500.00	601.39	3,898.61
6210 Access System Repairs	.00	87.99	-87.99	.00	263.97	-263.97	1,055.88
6230 Landscape Extras/Projects	.00	6,500.00	-6,500.00	.00	11,500.00	-11,500.00	16,000.00
6235 Lake & Fountain	318.75	162.46	156.29	637.50	487.38	150.12	1,312.02
6250 Miscellaneous Repairs	.00	37.50	-37.50	.00	112.50	-112.50	450.00
6330 Camera Maintenance	.00	82.62	-82.62	1,136.63	247.86	888.77	-145.19
<b>Total Maintenance &amp; Repairs</b>	<b>3,158.34</b>	<b>9,394.43</b>	<b>-6,236.09</b>	<b>5,807.53</b>	<b>20,183.29</b>	<b>-14,375.76</b>	<b>44,925.63</b>
<b>Contract Services</b>							
6400 Landscape Contract	5,990.64	6,120.00	-129.36	17,971.92	18,360.00	-388.08	55,468.08
6410 Management Contract	1,530.00	1,402.50	127.50	4,590.00	4,207.50	382.50	12,240.00
6425 Courtesy Patrol Contract	3,520.00	3,851.67	-331.67	8,960.00	11,555.01	-2,595.01	37,260.04
6435 Grounds Maintenance Contract	6,603.79	6,333.00	270.79	19,035.05	18,999.00	36.05	60,742.39
6440 Pool Maintenance Contract	665.95	700.00	-34.05	1,997.85	2,100.00	-102.15	39,611.15
6445 Pool Camera Contract	216.50	.00	216.50	649.50	.00	649.50	-649.50
6450 Pest Control	67.66	220.00	-152.34	206.98	660.00	-453.02	2,433.02
<b>Total Contract Services</b>	<b>18,594.54</b>	<b>18,627.17</b>	<b>-32.63</b>	<b>53,411.30</b>	<b>55,881.51</b>	<b>-2,470.21</b>	<b>207,105.18</b>
<b>Utilities</b>							
6500 Electricity	775.83	916.30	-140.47	2,640.11	2,748.90	-108.79	8,355.49
6515 Pool Phone	.00	52.48	-52.48	.00	157.44	-157.44	629.76
6520 Water & Sewer	471.59	2,312.59	-1,841.00	1,854.35	6,937.77	-5,083.42	25,896.73
<b>Total Utilities</b>	<b>1,247.42</b>	<b>3,281.37</b>	<b>-2,033.95</b>	<b>4,494.46</b>	<b>9,844.11</b>	<b>-5,349.65</b>	<b>34,881.98</b>
<b>Administrative Expenses</b>							
6601 U-verse Internet	108.41	111.11	-2.70	325.23	333.33	-8.10	1,010.98
6610 Postage	297.00	245.13	51.87	901.01	735.39	165.62	2,040.55
6620 Copies / Office Supplies	63.55	129.44	-65.89	156.50	388.32	-231.82	1,396.78
6630 Legal - Corporate	1,445.50	275.65	1,169.85	1,445.50	826.95	618.55	1,862.30
6640 Audit Fees & Tax Return	.00	2,205.00	-2,205.00	.00	2,205.00	-2,205.00	2,205.00
6656 Meeting Expenses	.00	.00	.00	.00	144.00	-144.00	720.00
6658 Newsletter	.00	.00	.00	1,035.00	1,035.00	.00	3,105.00
6660 Misc. Administrative Expenses	727.10	12.33	714.77	-327.49	36.99	-364.48	475.45
6667 Website Maintenance	90.00	96.25	-6.25	255.00	288.75	-33.75	900.00
<b>Total Administrative Expenses</b>	<b>2,731.56</b>	<b>3,074.91</b>	<b>-343.35</b>	<b>3,790.75</b>	<b>5,993.73</b>	<b>-2,202.98</b>	<b>13,716.06</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
6710 Licenses, Permits & Fees	.00	833.33	-833.33	.00	2,499.99	-2,499.99	9,999.96
6720 Bad Debt	.00	1,000.00	-1,000.00	.00	3,000.00	-3,000.00	12,000.00
6725 Adopt A School Donations	.00	.00	.00	.00	.00	.00	7,750.00
6745 Interest on Loan Expense	44.35	73.00	-28.65	214.04	287.00	-72.96	142.96

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>44.35</b>	<b>1,906.33</b>	<b>-1,861.98</b>	<b>494.04</b>	<b>6,081.99</b>	<b>-5,587.95</b>	<b>60,750.92</b>
	<b>Total Operating Expenses</b>	<b>25,776.21</b>	<b>36,284.21</b>	<b>-10,508.00</b>	<b>67,998.08</b>	<b>97,984.63</b>	<b>-29,986.55</b>	<b>361,379.77</b>
	<b>Operating Surplus (Deficit)</b>	<b>-15,212.35</b>	<b>8,705.41</b>	<b>-23,917.76</b>	<b>373,656.71</b>	<b>172,718.45</b>	<b>200,938.26</b>	<b>-265,234.64</b>
6900	Transfers to Replacement Fund	14,760.00	14,760.00	.00	44,212.00	44,212.00	.00	124,756.00
	<b>Net Operating Surplus (Deficit)</b>	<b>-29,972.35</b>	<b>-6,054.59</b>	<b>-23,917.76</b>	<b>329,444.71</b>	<b>128,506.45</b>	<b>200,938.26</b>	<b>-389,990.64</b>
<b>Replacement Fund</b>								
8000	Transfers from Operating Fund	14,760.00	14,760.00	.00	44,212.00	44,212.00	.00	124,756.00
8100	Replacement Fund Interest	115.17	50.00	65.17	335.01	150.00	185.01	264.99
9000	Replacement Fund Expenditures	45,908.53	6,927.00	38,981.53	68,624.53	20,713.00	47,911.53	33,343.47
	<b>Net Rep Fund Surplus (Deficit)</b>	<b>-31,033.36</b>	<b>7,883.00</b>	<b>-38,916.36</b>	<b>-24,077.52</b>	<b>23,649.00</b>	<b>-47,726.52</b>	<b>91,677.52</b>
<b>Combined Funds</b>								
	<b>Combined Net Surplus (Deficit)</b>	<b>-61,005.71</b>	<b>1,828.41</b>	<b>-62,834.12</b>	<b>305,367.19</b>	<b>152,155.45</b>	<b>153,211.74</b>	<b>-298,313.12</b>