

### Brook Run Association

Balance Sheet  
As of 11/30/21

#### ASSETS

|              |                         |    |                              |
|--------------|-------------------------|----|------------------------------|
| 1011         | Cash Checking Operating | \$ | 7,153.45                     |
| 1071         | Cash Savings Reserves   |    | 11,839.17                    |
| 1210         | Certificates of Deposit |    | 5,229.33                     |
| 1310         | Assessments Receivable  |    | 535.50                       |
| 1340         | Late Fees Receivable    |    | 120.00                       |
| 1610         | Prepaid Insurance       |    | 562.00                       |
| TOTAL ASSETS |                         |    | <u>\$ 25,439.45</u><br>===== |

#### LIABILITIES & EQUITY

##### CURRENT LIABILITIES:

|                        |                               |    |                     |
|------------------------|-------------------------------|----|---------------------|
| 3310                   | Prepaid Owner Assessments     | \$ | 3,426.17            |
| 3320                   | Prepaid Dues-Replacemnet Fund |    | 23,325.54           |
| Subtotal Current Liab. |                               |    | <u>\$ 26,751.71</u> |

##### RESERVES:

|                   |  |    |            |
|-------------------|--|----|------------|
| Subtotal Reserves |  | \$ | <u>.00</u> |
|-------------------|--|----|------------|

##### EQUITY:

|                 |                                |    |                      |
|-----------------|--------------------------------|----|----------------------|
| 5410            | Operating Fund Balance         | \$ | (1,228.71)           |
| 5420            | Capital Improvement Reserve    |    | 94.03                |
| 5510            | Prior Year Net Inc./Loss       |    | 2,172.38             |
|                 | Current Year Net Income/(Loss) |    | (2,349.96)           |
| Subtotal Equity |                                |    | <u>\$ (1,312.26)</u> |

|                            |  |  |                              |
|----------------------------|--|--|------------------------------|
| TOTAL LIABILITIES & EQUITY |  |  | <u>\$ 25,439.45</u><br>===== |
|----------------------------|--|--|------------------------------|

**Brook Run Association**  
Income/Expense Statement  
Period: 11/01/21 to 11/30/21

| Actual                              | Current Period  |               | Account | Description                  | Actual           | Year-To-Date     |                 | Yearly Budget    |
|-------------------------------------|-----------------|---------------|---------|------------------------------|------------------|------------------|-----------------|------------------|
|                                     | Budget          | Variance      |         |                              |                  | Budget           | Variance        |                  |
| <b>INCOME:</b>                      |                 |               |         |                              |                  |                  |                 |                  |
| 2,730.00                            | 2,275.00        | 455.00        | 06310   | Assessment Income            | 30,030.00        | 25,025.00        | 5,005.00        | 27,300.00        |
| .00                                 | 455.00          | (455.00)      | 06311   | Cap Contrib Reserve Income   | .00              | 5,005.00         | (5,005.00)      | 5,460.00         |
| 36.00                               | .00             | 36.00         | 06340   | Late Fee Income              | 401.95           | .00              | 401.95          | .00              |
| .94                                 | .17             | .77           | 06911   | Interest Income - MMR        | 14.43            | 1.87             | 12.56           | 2.00             |
| <u>2,766.94</u>                     | <u>2,730.17</u> | <u>36.77</u>  |         | Subtotal Income              | <u>30,446.38</u> | <u>30,031.87</u> | <u>414.51</u>   | <u>32,762.00</u> |
| <b>EXPENSES</b>                     |                 |               |         |                              |                  |                  |                 |                  |
| <b>General &amp; Administrative</b> |                 |               |         |                              |                  |                  |                 |                  |
| 600.00                              | 600.00          | .00           | 07010   | Management Fees              | 6,600.00         | 6,600.00         | .00             | 7,200.00         |
| .00                                 | .00             | .00           | 07140   | Audit Fees                   | 750.00           | 750.00           | .00             | 750.00           |
| .00                                 | 16.67           | 16.67         | 07160   | Legal Fees                   | .00              | 183.37           | 183.37          | 200.00           |
| .00                                 | 22.92           | 22.92         | 07260   | Postage & Mail               | 158.45           | 252.12           | 93.67           | 275.00           |
| .00                                 | .00             | .00           | 07280   | Insurance                    | 1,138.00         | 1,300.00         | 162.00          | 1,300.00         |
| .00                                 | 33.33           | 33.33         | 07320   | Office Supplies              | 305.42           | 366.63           | 61.21           | 400.00           |
| .00                                 | 18.75           | 18.75         | 07500   | Residential Activities       | 127.98           | 206.25           | 78.27           | 225.00           |
| .00                                 | 43.33           | 43.33         | 07505   | Website                      | 520.00           | 476.63           | (43.37)         | 520.00           |
| .00                                 | 16.67           | 16.67         | 07890   | Misc. G & A                  | 60.00            | 183.37           | 123.37          | 200.00           |
| <u>600.00</u>                       | <u>751.67</u>   | <u>151.67</u> |         | General & Administrativ      | <u>9,659.85</u>  | <u>10,318.37</u> | <u>658.52</u>   | <u>11,070.00</u> |
| <b>Building</b>                     |                 |               |         |                              |                  |                  |                 |                  |
| .00                                 | 18.75           | 18.75         | 08320   | Repairs                      | 355.84           | 206.25           | (149.59)        | 225.00           |
| <u>.00</u>                          | <u>18.75</u>    | <u>18.75</u>  |         | Building                     | <u>355.84</u>    | <u>206.25</u>    | <u>(149.59)</u> | <u>225.00</u>    |
| <b>Utilities</b>                    |                 |               |         |                              |                  |                  |                 |                  |
| 170.84                              | 166.67          | (4.17)        | 08910   | Electricity                  | 1,759.29         | 1,833.37         | 74.08           | 2,000.00         |
| <u>170.84</u>                       | <u>166.67</u>   | <u>(4.17)</u> |         | Utilities                    | <u>1,759.29</u>  | <u>1,833.37</u>  | <u>74.08</u>    | <u>2,000.00</u>  |
| <b>Maintenance</b>                  |                 |               |         |                              |                  |                  |                 |                  |
| .00                                 | 83.33           | 83.33         | 09010   | Tree Maintenance             | .00              | 916.63           | 916.63          | 1,000.00         |
| .00                                 | 6.25            | 6.25          | 09020   | Grounds Maint. - Pine Needle | .00              | 68.75            | 68.75           | 75.00            |
| .00                                 | 166.67          | 166.67        | 09025   | Grounds (new & replacements) | 2,022.60         | 1,833.37         | (189.23)        | 2,000.00         |
| .00                                 | 29.17           | 29.17         | 09190   | Electrical Repairs           | .00              | 320.87           | 320.87          | 350.00           |
| 160.13                              | 233.33          | 73.20         | 09200   | Pond Maintenance             | 2,733.26         | 2,566.63         | (166.63)        | 2,800.00         |
| .00                                 | 12.50           | 12.50         | 09260   | Sign Maintenance             | .00              | 137.50           | 137.50          | 150.00           |
| <u>160.13</u>                       | <u>531.25</u>   | <u>371.12</u> |         | Maintenance                  | <u>4,755.86</u>  | <u>5,843.75</u>  | <u>1,087.89</u> | <u>6,375.00</u>  |

**Brook Run Association**  
 Income/Expense Statement  
 Period: 11/01/21 to 11/30/21

| Actual                   | Current Period<br>Budget | Variance | Account | Description                  | Actual     | Year-To-Date<br>Budget | Variance   | Yearly<br>Budget |
|--------------------------|--------------------------|----------|---------|------------------------------|------------|------------------------|------------|------------------|
| <b>Contract Services</b> |                          |          |         |                              |            |                        |            |                  |
| 450.00                   | 450.00                   | .00      | 09610   | Lawn Maint. & Landscaping    | 4,950.00   | 4,950.00               | .00        | 5,400.00         |
| 450.00                   | 450.00                   | .00      |         | Contract Services            | 4,950.00   | 4,950.00               | .00        | 5,400.00         |
| <b>Reserves</b>          |                          |          |         |                              |            |                        |            |                  |
| .00                      | .00                      | .00      | 09984   | Reserves - Fountain Repair/R | 7,665.72   | .00                    | (7,665.72) | .00              |
| .00                      | 83.33                    | 83.33    | 09986   | Reserves - Pond              | .00        | 916.63                 | 916.63     | 1,000.00         |
| .00                      | 208.33                   | 208.33   | 09990   | Reserves - Entrance Sign Imp | 3,649.78   | 2,291.63               | (1,358.15) | 2,500.00         |
| .00                      | 291.66                   | 291.66   |         | Reserves                     | 11,315.50  | 3,208.26               | (8,107.24) | 3,500.00         |
| 1,380.97                 | 2,210.00                 | 829.03   |         | TOTAL EXPENSES               | 32,796.34  | 26,360.00              | (6,436.34) | 28,570.00        |
| 1,385.97                 | 520.17                   | 865.80   |         | Current Year Net Income/(los | (2,349.96) | 3,671.87               | (6,021.83) | 4,192.00         |
| =====                    |                          |          |         |                              | =====      |                        |            |                  |