

### Brook Run Association

Balance Sheet  
 As of 09/30/21

#### ASSETS

|              |                         |              |  |
|--------------|-------------------------|--------------|--|
| 1011         | Cash Checking Operating | \$ 7,380.68  |  |
| 1071         | Cash Savings Reserves   | 10,937.30    |  |
| 1210         | Certificates of Deposit | 5,229.33     |  |
| 1310         | Assessments Receivable  | 429.25       |  |
| 1340         | Late Fees Receivable    | 85.00        |  |
| 1610         | Prepaid Insurance       | 562.00       |  |
| TOTAL ASSETS |                         | \$ 24,623.56 |  |

#### LIABILITIES & EQUITY

CURRENT LIABILITIES:

|                        |                               |              |  |
|------------------------|-------------------------------|--------------|--|
| 3310                   | Prepaid Owner Assessments     | \$ 5,008.92  |  |
| 3320                   | Prepaid Dues-Replacemnet Fund | 23,325.54    |  |
| Subtotal Current Liab. |                               | \$ 28,334.46 |  |

RESERVES:

|  |                   |        |  |
|--|-------------------|--------|--|
|  | Subtotal Reserves | \$ .00 |  |
|--|-------------------|--------|--|

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) | (4,748.60)    |  |
| Subtotal Equity |                                | \$ (3,710.90) |  |

|  |                            |              |  |
|--|----------------------------|--------------|--|
|  | TOTAL LIABILITIES & EQUITY | \$ 24,623.56 |  |
|--|----------------------------|--------------|--|

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**Brook Run Association**  
Income/Expense Statement  
Period: 09/01/21 to 09/30/21

| 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            | 24,570.00        | 20,475.00        | 4,095.00        | 27,300.00        |
| .00                                 | 455.00          | (455.00)        | 06311   | Cap Contrib Reserve Income   | .00              | 4,095.00         | (4,095.00)      | 5,460.00         |
| 38.95                               | .00             | 38.95           | 06340   | Late Fee Income              | 324.95           | .00              | 324.95          | .00              |
| .99                                 | .17             | .82             | 06911   | Interest Income - MMR        | 12.56            | 1.53             | 11.03           | 2.00             |
| <u>2,769.94</u>                     | <u>2,730.17</u> | <u>39.77</u>    |         | Subtotal Income              | <u>24,907.51</u> | <u>24,571.53</u> | <u>335.98</u>   | <u>32,762.00</u> |
| <b>EXPENSES</b>                     |                 |                 |         |                              |                  |                  |                 |                  |
| <b>General &amp; Administrative</b> |                 |                 |         |                              |                  |                  |                 |                  |
| 600.00                              | 600.00          | .00             | 07010   | Management Fees              | 5,400.00         | 5,400.00         | .00             | 7,200.00         |
| 750.00                              | .00             | (750.00)        | 07140   | Audit Fees                   | 750.00           | 750.00           | .00             | 750.00           |
| .00                                 | 16.67           | 16.67           | 07160   | Legal Fees                   | .00              | 150.03           | 150.03          | 200.00           |
| 58.95                               | 22.92           | (36.03)         | 07260   | Postage & Mail               | 152.25           | 206.28           | 54.03           | 275.00           |
| .00                                 | .00             | .00             | 07280   | Insurance                    | 1,138.00         | 1,300.00         | 162.00          | 1,300.00         |
| 54.10                               | 33.33           | (20.77)         | 07320   | Office Supplies              | 297.27           | 299.97           | 2.70            | 400.00           |
| .00                                 | 18.75           | 18.75           | 07500   | Residential Activities       | 127.98           | 168.75           | 40.77           | 225.00           |
| .00                                 | 43.33           | 43.33           | 07505   | Website                      | 520.00           | 389.97           | (130.03)        | 520.00           |
| .00                                 | 16.67           | 16.67           | 07890   | Misc. G & A                  | 60.00            | 150.03           | 90.03           | 200.00           |
| <u>1,463.05</u>                     | <u>751.67</u>   | <u>(711.38)</u> |         | General & Administrativ      | <u>8,445.50</u>  | <u>8,815.03</u>  | <u>369.53</u>   | <u>11,070.00</u> |
| <b>Building</b>                     |                 |                 |         |                              |                  |                  |                 |                  |
| 60.84                               | 18.75           | (42.09)         | 08320   | Repairs                      | 305.84           | 168.75           | (137.09)        | 225.00           |
| <u>60.84</u>                        | <u>18.75</u>    | <u>(42.09)</u>  |         | Building                     | <u>305.84</u>    | <u>168.75</u>    | <u>(137.09)</u> | <u>225.00</u>    |
| <b>Utilities</b>                    |                 |                 |         |                              |                  |                  |                 |                  |
| 134.60                              | 166.67          | 32.07           | 08910   | Electricity                  | 1,428.67         | 1,500.03         | 71.36           | 2,000.00         |
| <u>134.60</u>                       | <u>166.67</u>   | <u>32.07</u>    |         | Utilities                    | <u>1,428.67</u>  | <u>1,500.03</u>  | <u>71.36</u>    | <u>2,000.00</u>  |
| <b>Maintenance</b>                  |                 |                 |         |                              |                  |                  |                 |                  |
| .00                                 | 83.33           | 83.33           | 09010   | Tree Maintenance             | .00              | 749.97           | 749.97          | 1,000.00         |
| .00                                 | 6.25            | 6.25            | 09020   | Grounds Maint. - Pine Needle | .00              | 56.25            | 56.25           | 75.00            |
| .00                                 | 166.67          | 166.67          | 09025   | Grounds (new & replacements) | 1,697.60         | 1,500.03         | (197.57)        | 2,000.00         |
| .00                                 | 29.17           | 29.17           | 09190   | Electrical Repairs           | .00              | 262.53           | 262.53          | 350.00           |
| 607.35                              | 233.33          | (374.02)        | 09200   | Pond Maintenance             | 2,413.00         | 2,099.97         | (313.03)        | 2,800.00         |
| .00                                 | 12.50           | 12.50           | 09260   | Sign Maintenance             | .00              | 112.50           | 112.50          | 150.00           |
| <u>607.35</u>                       | <u>531.25</u>   | <u>(76.10)</u>  |         | Maintenance                  | <u>4,110.60</u>  | <u>4,781.25</u>  | <u>670.65</u>   | <u>6,375.00</u>  |

**Brook Run Association**  
 Income/Expense Statement  
 Period: 09/01/21 to 09/30/21

| 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    | 4,050.00         | 4,050.00               | .00               | 5,400.00         |
| <u>450.00</u>            | <u>450.00</u>            | <u>.00</u>        |         | Contract Services            | <u>4,050.00</u>  | <u>4,050.00</u>        | <u>.00</u>        | <u>5,400.00</u>  |
| <b>Reserves</b>          |                          |                   |         |                              |                  |                        |                   |                  |
| 3,832.86                 | .00                      | (3,832.86)        | 09984   | Reserves - Fountain Repair/R | 7,665.72         | .00                    | (7,665.72)        | .00              |
| .00                      | 83.33                    | 83.33             | 09986   | Reserves - Pond              | .00              | 749.97                 | 749.97            | 1,000.00         |
| .00                      | 208.33                   | 208.33            | 09990   | Reserves - Entrance Sign Imp | 3,649.78         | 1,874.97               | (1,774.81)        | 2,500.00         |
| <u>3,832.86</u>          | <u>291.66</u>            | <u>(3,541.20)</u> |         | Reserves                     | <u>11,315.50</u> | <u>2,624.94</u>        | <u>(8,690.56)</u> | <u>3,500.00</u>  |
| 6,548.70                 | 2,210.00                 | (4,338.70)        |         | TOTAL EXPENSES               | 29,656.11        | 21,940.00              | (7,716.11)        | 28,570.00        |
| (3,778.76)               | 520.17                   | (4,298.93)        |         | Current Year Net Income/(los | (4,748.60)       | 2,631.53               | (7,380.13)        | 4,192.00         |
| =====                    | =====                    | =====             |         |                              | =====            | =====                  | =====             | =====            |