

### Brook Run Association

Balance Sheet  
 As of 02/29/24

|              |                         | ASSETS |              |
|--------------|-------------------------|--------|--------------|
| 1011         | Cash Checking Operating | \$     | 7,748.14     |
| 1071         | Cash Savings Reserves   |        | 7,193.16     |
| 1210         | Certificates of Deposit |        | 13,273.97    |
| 1310         | Assessments Receivable  |        | 1,395.50     |
| 1340         | Late Fees Receivable    |        | 230.00       |
| TOTAL ASSETS |                         |        | \$ 29,840.77 |
|              |                         |        | =====        |

|                            |                                | LIABILITIES & EQUITY |              |
|----------------------------|--------------------------------|----------------------|--------------|
| CURRENT LIABILITIES:       |                                |                      |              |
| 3310                       | Prepaid Owner Assessments      | \$                   | 10,444.43    |
| 3320                       | Prepaid Dues-Replacemnet Fund  |                      | 20,442.38    |
| Subtotal Current Liab.     |                                |                      | \$ 30,886.81 |
| RESERVES:                  |                                |                      |              |
| Subtotal Reserves          |                                |                      | \$ .00       |
| EQUITY:                    |                                |                      |              |
| 5410                       | Operating Fund Balance         | \$                   | 723.88       |
| 5510                       | Prior Year Net Inc./Loss       |                      | (243.89)     |
|                            | Current Year Net Income/(Loss) |                      | 1,419.17     |
| Subtotal Equity            |                                |                      | \$ 1,899.16  |
| TOTAL LIABILITIES & EQUITY |                                |                      | \$ 32,785.97 |
|                            |                                |                      | =====        |

Layout: 1, sub-account: "All"

Balance sheet is out of balance by 2,945.20-

Make sure that all necessary accounts are included on this balance sheet and that this statement is the first one to print or that it is printed right after a P & L statement for all sub-accounts.

### Brook Run Association

Income/Expense Statement  
 Period: 02/01/24 to 02/29/24

|                          | Current Period  |                 |               | Account | Description                | Year-To-Date    |                 |                | Yearly Budget    |
|--------------------------|-----------------|-----------------|---------------|---------|----------------------------|-----------------|-----------------|----------------|------------------|
|                          | Actual          | Budget          | Variance      |         |                            | Actual          | Budget          | Variance       |                  |
| INCOME:                  |                 |                 |               |         |                            |                 |                 |                |                  |
|                          | 3,120.00        | 2,600.00        | 520.00        | 06310   | Assessment Income          | 6,240.00        | 5,200.00        | 1,040.00       | 31,200.00        |
|                          | .00             | 520.00          | (520.00)      | 06311   | Cap Contrib Reserve Income | .00             | 1,040.00        | (1,040.00)     | 6,240.00         |
|                          | 75.00           | .00             | 75.00         | 06340   | Late Fee Income            | 115.00          | .00             | 115.00         | .00              |
|                          | 10.71           | 3.75            | 6.96          | 06911   | Interest Income - MMR      | 21.22           | 7.50            | 13.72          | 45.00            |
|                          | <u>3,205.71</u> | <u>3,123.75</u> | <u>81.96</u>  |         | Subtotal Income            | <u>6,376.22</u> | <u>6,247.50</u> | <u>128.72</u>  | <u>37,485.00</u> |
| EXPENSES                 |                 |                 |               |         |                            |                 |                 |                |                  |
| General & Administrative |                 |                 |               |         |                            |                 |                 |                |                  |
|                          | 625.00          | 625.00          | .00           | 07010   | Management Fees            | 1,250.00        | 1,250.00        | .00            | 7,500.00         |
|                          | .00             | .00             | .00           | 07140   | Audit Fees                 | .00             | .00             | .00            | 850.00           |
|                          | .00             | 16.67           | 16.67         | 07160   | Legal Fees                 | .00             | 33.34           | 33.34          | 200.00           |
|                          | 14.00           | 27.08           | 13.08         | 07260   | Postage & Mail             | 107.00          | 54.16           | (52.84)        | 325.00           |
|                          | .00             | .00             | .00           | 07280   | Insurance                  | .00             | .00             | .00            | 1,200.00         |
|                          | 7.30            | 41.67           | 34.37         | 07320   | Office Supplies            | 162.30          | 83.34           | (78.96)        | 500.00           |
|                          | .00             | 16.67           | 16.67         | 07500   | Residential Activities     | .00             | 33.34           | 33.34          | 200.00           |
|                          | .00             | 41.67           | 41.67         | 07505   | Website                    | .00             | 83.34           | 83.34          | 500.00           |
|                          | .00             | 10.42           | 10.42         | 07890   | Misc. G & A                | 60.00           | 20.84           | (39.16)        | 125.00           |
|                          | <u>646.30</u>   | <u>779.18</u>   | <u>132.88</u> |         | General & Administrativ    | <u>1,579.30</u> | <u>1,558.36</u> | <u>(20.94)</u> | <u>11,400.00</u> |
| Building                 |                 |                 |               |         |                            |                 |                 |                |                  |
|                          | .00             | 20.83           | 20.83         | 08320   | Repairs                    | .00             | 41.66           | 41.66          | 250.00           |
|                          | <u>.00</u>      | <u>20.83</u>    | <u>20.83</u>  |         | Building                   | <u>.00</u>      | <u>41.66</u>    | <u>41.66</u>   | <u>250.00</u>    |
| Utilities                |                 |                 |               |         |                            |                 |                 |                |                  |
|                          | 315.41          | 333.33          | 17.92         | 08910   | Electricity                | 648.75          | 666.66          | 17.91          | 4,000.00         |
|                          | <u>315.41</u>   | <u>333.33</u>   | <u>17.92</u>  |         | Utilities                  | <u>648.75</u>   | <u>666.66</u>   | <u>17.91</u>   | <u>4,000.00</u>  |
| Maintenance              |                 |                 |               |         |                            |                 |                 |                |                  |
|                          | .00             | 20.83           | 20.83         | 09010   | Tree Maintenance           | 300.00          | 41.66           | (258.34)       | 250.00           |
|                          | .00             | 12.50           | 12.50         | 09190   | Electrical Repairs         | .00             | 25.00           | 25.00          | 150.00           |
|                          | .00             | 212.50          | 212.50        | 09200   | Pond Maintenance           | 264.00          | 425.00          | 161.00         | 2,550.00         |
|                          | .00             | 8.33            | 8.33          | 09260   | Sign Maintenance           | .00             | 16.66           | 16.66          | 100.00           |
|                          | <u>.00</u>      | <u>254.16</u>   | <u>254.16</u> |         | Maintenance                | <u>564.00</u>   | <u>508.32</u>   | <u>(55.68)</u> | <u>3,050.00</u>  |
| Contract Services        |                 |                 |               |         |                            |                 |                 |                |                  |

### Brook Run Association

Income/Expense Statement  
 Period: 02/01/24 to 02/29/24

| Actual          | Current Period |                 | Account | Description                  | Actual          | Year-To-Date    |                 | Yearly Budget    |
|-----------------|----------------|-----------------|---------|------------------------------|-----------------|-----------------|-----------------|------------------|
|                 | Budget         | Variance        |         |                              |                 | Budget          | Variance        |                  |
| 472.50          | 490.00         | 17.50           | 09610   | Lawn Maint. & Landscaping    | 945.00          | 980.00          | 35.00           | 5,880.00         |
| 610.00          | 416.67         | (193.33)        | 09720   | Goose Control                | 1,220.00        | 833.34          | (386.66)        | 5,000.00         |
| <u>1,082.50</u> | <u>906.67</u>  | <u>(175.83)</u> |         | Contract Services            | <u>2,165.00</u> | <u>1,813.34</u> | <u>(351.66)</u> | <u>10,880.00</u> |
| Reserves        |                |                 |         |                              |                 |                 |                 |                  |
| <u>.00</u>      | <u>.00</u>     | <u>.00</u>      |         | Reserves                     | <u>.00</u>      | <u>.00</u>      | <u>.00</u>      | <u>.00</u>       |
| 2,044.21        | 2,294.17       | 249.96          |         | TOTAL EXPENSES               | 4,957.05        | 4,588.34        | (368.71)        | 29,580.00        |
| 1,161.50        | 829.58         | 331.92          |         | Current Year Net Income/(los | 1,419.17        | 1,659.16        | (239.99)        | 7,905.00         |
| =====           | =====          | =====           |         |                              | =====           | =====           | =====           | =====            |