

Brookfield OA

Balance Sheet

Period 05/31/2023

Assets

Cash

Cking - Western Alliance	198,621.32	
MMA - Western Alliance	759,719.65	
Total Cash	<u>958,340.97</u>	
Total Assets		<u>958,340.97</u>

Liabilities & Equity

Fund Balance

Fund Change-Prior Mgr	(97,470.35)	
Fund Change-RE Oper	(11,512.16)	
Fund Change 2020	206,284.71	
Fund Change 2021	187,118.31	
Fund Change 2022	(81,108.99)	
Tran Fr Prior Mgr	710,492.57	
Fund Change	44,536.88	
Total Fund Balance	<u>958,340.97</u>	
Total Liabilities & Equity		<u>958,340.97</u>

Brookfield OA

Income Statement

Period 5/1/2023 To 5/31/2023 11:59:00 PM

	Month to Date	%	Year to Date	%
Operating Income				
Assessments				
Assessments	33,317.89	81.87%	258,160.17	88.11%
Total Assessments	33,317.89	81.87%	258,160.17	88.11%
Other Income				
Interest Income	296.91	0.73%	631.91	0.22%
Key/Remote Fee	78.00	0.19%	78.00	0.03%
Late Fee	499.84	1.23%	1,236.55	0.42%
AR Fee Income	2,839.82	6.98%	12,567.47	4.29%
Legal Expense Reimb	645.00	1.58%	1,941.71	0.66%
NSF Fees	0.00	0.00%	125.00	0.04%
Violation Fine	519.56	1.28%	5,754.61	1.96%
Working Cap/Entry Fee	2,500.00	6.14%	12,500.00	4.27%
Total Other Income	7,379.13	18.13%	34,835.25	11.89%
Total Income	40,697.02	100.00%	292,995.42	100.00%
Expense				
Administrative Expenses				
Accounting	625.00	1.61%	625.00	0.25%
Copies	2,320.65	5.96%	6,799.20	2.74%
Dues/Licenses/Permits	95.00	0.24%	95.00	0.04%
Admin-AR Fees	2,832.00	7.28%	8,300.00	3.34%
Legal Expense	5,125.00	13.17%	10,041.50	4.04%
Legal Settlement	0.00	0.00%	330.00	0.13%
Management Fees	4,098.37	10.53%	20,491.85	8.25%
Postage/Delivery	337.89	0.87%	283.05	0.11%
Website Hosting	173.87	0.45%	693.47	0.28%
Total Administrative Expenses	15,607.78	40.10%	47,659.07	19.18%
Property Expenses				
Access Ctrl-Keys/Remotes	155.00	0.40%	653.84	0.26%
Access Ctrl-Maint	215.42	0.55%	405.42	0.16%
Extermination	250.00	0.64%	401.55	0.16%
Fence Maint/Repair	0.00	0.00%	92,112.00	37.07%
Insurance Repairs	2,804.62	7.21%	2,804.62	1.13%
Irrigation Repair/Maint	0.00	0.00%	3,663.40	1.47%
Janitorial-Porter	617.91	1.59%	3,766.97	1.52%
Janitorial-Supplies	249.41	0.64%	781.25	0.31%
Landscape-Enhancements	0.00	0.00%	8,058.07	3.24%
Landscape-Maint	6,179.28	15.87%	30,896.38	12.44%
Landscape-Tree Maint	0.00	0.00%	16,102.19	6.48%
Maint/Repair	400.00	1.03%	1,503.88	0.61%
Plumbing Maint/Repair	1,082.03	2.78%	1,597.03	0.64%
Pond Maintenance	1,116.00	2.87%	1,116.00	0.45%
Pool/Spa-Maint/Supplies	2,208.30	5.67%	4,508.61	1.81%
Pool-Chemicals	767.31	1.97%	3,318.59	1.34%
Security/Monitoring	1,721.19	4.42%	1,721.19	0.69%
Security/Safety/Monitoring	0.00	0.00%	36.81	0.01%
Total Property Expenses	17,766.47	45.64%	173,447.80	69.81%
Tax/Ins/Interest Exp				
Taxes-Property	0.00	0.00%	538.23	0.22%
Total Tax/Ins/Interest Exp	0.00	0.00%	538.23	0.22%
Transfer Proof				
Tran Entry Fee to RSV	2,500.00	6.42%	11,500.00	4.63%
Dep Entry Fee to RSV	(2,500.00)	-6.42%	(11,500.00)	-4.63%
Total Transfer Proof	0.00	0.00%	0.00	0.00%
Utility Expenses				
Communications/Inet	64.52	0.17%	322.60	0.13%
Electric	2,103.10	5.40%	9,063.05	3.65%

Brookfield OA

Income Statement

Period 5/1/2023 To 5/31/2023 11:59:00 PM

	Month to Date	%	Year to Date	%
Tel/Cell/Pager	125.55	0.32%	1,788.35	0.72%
Trash	189.52	0.49%	871.92	0.35%
Water	3,068.49	7.88%	14,767.52	5.94%
Total Utility Expenses	5,551.18	14.26%	26,813.44	10.79%
Total Expense	38,925.43	100.00%	248,458.54	100.00%
Fund Change	1,771.59		44,536.88	

Brookfield OA
Budget Comparison
Period 5/1/2023 To 5/31/2023 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
Income									
Assessments									
Assessments	33,317.89	0.00	33,317.89	0.00%	258,160.17	244,112.00	14,048.17	-5.75%	488,224.00
Total Assessments	33,317.89	0.00	33,317.89	0.00%	258,160.17	244,112.00	14,048.17	-5.75%	488,224.00
Other Income									
Interest Income	296.91	96.00	200.91	-209.28%	631.91	480.00	151.91	-31.65%	1,146.00
Key/Remote Fee	78.00	0.00	78.00	0.00%	78.00	0.00	78.00	0.00%	0.00
Late Fee	499.84	0.00	499.84	0.00%	1,236.55	0.00	1,236.55	0.00%	0.00
AR Fee Income	2,839.82	0.00	2,839.82	0.00%	12,567.47	0.00	12,567.47	0.00%	0.00
Legal Expense Reimb	645.00	0.00	645.00	0.00%	1,941.71	0.00	1,941.71	0.00%	0.00
NSF Fees	0.00	0.00	0.00	0.00%	125.00	0.00	125.00	0.00%	0.00
Violation Fine	519.56	0.00	519.56	0.00%	5,754.61	0.00	5,754.61	0.00%	0.00
Working Cap/Entry Fee	2,500.00	2,833.00	(333.00)	11.75%	12,500.00	14,165.00	(1,665.00)	11.75%	34,000.00
Total Other Income	7,379.13	2,929.00	4,450.13	-151.93%	34,835.25	14,645.00	20,190.25	-137.86%	35,146.00
Total Income	40,697.02	2,929.00	37,768.02	-1289.45%	292,995.42	258,757.00	34,238.42	-13.23%	523,370.00
Expense									
Administrative Expenses									
Accounting	625.00	0.00	625.00	0.00%	625.00	425.00	200.00	-47.06%	550.00
Copies	2,320.65	833.00	1,487.65	-178.59%	6,799.20	4,165.00	2,634.20	-63.25%	10,000.00
Dues/Licenses/Permits	95.00	0.00	95.00	0.00%	95.00	0.00	95.00	0.00%	95.00
Admin-AR Fees	2,832.00	0.00	2,832.00	0.00%	8,300.00	0.00	8,300.00	0.00%	0.00
Legal Expense	5,125.00	0.00	5,125.00	0.00%	10,041.50	0.00	10,041.50	0.00%	0.00
Legal Settlement	0.00	0.00	0.00	0.00%	330.00	0.00	330.00	0.00%	0.00
Management Fees	4,098.37	4,098.00	0.37	-0.01%	20,491.85	20,490.00	1.85	-0.01%	49,176.00
Meeting Expense	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	2,065.00
Postage/Delivery	337.89	212.00	125.89	-59.38%	283.05	1,060.00	(776.95)	73.30%	2,544.00
Social Events	0.00	167.00	(167.00)	100.00%	0.00	835.00	(835.00)	100.00%	2,000.00
Website Hosting	173.87	100.00	73.87	-73.87%	693.47	500.00	193.47	-38.69%	1,194.00
Total Administrative Expenses	15,607.78	5,410.00	10,197.78	-188.50%	47,659.07	27,475.00	20,184.07	-73.46%	67,624.00
Non-Recurring Expenses									
NR-Legal	0.00	167.00	(167.00)	100.00%	0.00	835.00	(835.00)	100.00%	2,000.00
Total Non-Recurring Expenses	0.00	167.00	(167.00)	100.00%	0.00	835.00	(835.00)	100.00%	2,000.00
Property Expenses									
Access Ctrl-Keys/Remotes	155.00	0.00	155.00	0.00%	653.84	0.00	653.84	0.00%	0.00
Access Ctrl-Maint	215.42	417.00	(201.58)	48.34%	405.42	2,085.00	(1,679.58)	80.56%	5,000.00
Electrical Repair/Maint	0.00	417.00	(417.00)	100.00%	0.00	2,085.00	(2,085.00)	100.00%	5,000.00
Extermination	250.00	83.00	167.00	-201.20%	401.55	415.00	(13.45)	3.24%	1,000.00
Fence Maint/Repair	0.00	0.00	0.00	0.00%	92,112.00	0.00	92,112.00	0.00%	0.00
Insurance Repairs	2,804.62	0.00	2,804.62	0.00%	2,804.62	0.00	2,804.62	0.00%	0.00
Irrigation Repair/Maint	0.00	1,250.00	(1,250.00)	100.00%	3,663.40	6,250.00	(2,586.60)	41.39%	15,000.00
Janitorial-Porter	617.91	833.00	(215.09)	25.82%	3,766.97	4,165.00	(398.03)	9.56%	10,000.00
Janitorial-Supplies	249.41	0.00	249.41	0.00%	781.25	0.00	781.25	0.00%	0.00
Landscape-Enhancements	0.00	833.00	(833.00)	100.00%	8,058.07	4,165.00	3,893.07	-93.47%	10,000.00
Landscape-Maint	6,179.28	6,178.00	1.28	-0.02%	30,896.38	30,890.00	6.38	-0.02%	74,136.00
Landscape-Tree Maint	0.00	625.00	(625.00)	100.00%	16,102.19	3,125.00	12,977.19	-415.27%	7,500.00
Lighting	0.00	27.00	(27.00)	100.00%	0.00	135.00	(135.00)	100.00%	319.31
Maint/Repair	400.00	3,953.00	(3,553.00)	89.88%	1,503.88	19,765.00	(18,261.12)	92.39%	47,438.00
Plumbing Maint/Repair	1,082.03	0.00	1,082.03	0.00%	1,597.03	0.00	1,597.03	0.00%	0.00
Pond Maintenance	1,116.00	0.00	1,116.00	0.00%	1,116.00	0.00	1,116.00	0.00%	0.00
Pool/Spa-Maint/Supplies	2,208.30	798.00	1,410.30	-176.73%	4,508.61	3,990.00	518.61	-13.00%	9,570.00
Pool-Chemicals	767.31	1,500.00	(732.69)	48.85%	3,318.59	7,500.00	(4,181.41)	55.75%	18,000.00
Pool-Repairs	0.00	4,833.00	(4,833.00)	100.00%	0.00	24,165.00	(24,165.00)	100.00%	58,000.00
Security/Monitoring	1,721.19	1,250.00	471.19	-37.70%	1,721.19	1,250.00	471.19	-37.70%	25,240.00
Security/Safety/Monitoring	0.00	34.02	(34.02)	100.00%	36.81	170.10	(133.29)	78.36%	32,853.24
Total Property Expenses	17,766.47	23,031.02	(5,264.55)	22.86%	173,447.80	110,155.10	63,292.70	-57.46%	319,056.55
Tax/Ins/Interest Exp									
Ins-F&EC or Package	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	18,868.00
Taxes-Property	0.00	0.00	0.00	0.00%	538.23	514.00	24.23	-4.71%	514.00
Total Tax/Ins/Interest Exp	0.00	0.00	0.00	0.00%	538.23	514.00	24.23	-4.71%	19,382.00
Transfer Proof									
Tran Entry Fee to RSV	2,500.00	2,833.00	(333.00)	11.75%	11,500.00	14,165.00	(2,665.00)	18.81%	34,000.00
Dep Entry Fee to RSV	(2,500.00)	0.00	(2,500.00)	0.00%	(11,500.00)	0.00	(11,500.00)	0.00%	0.00
Total Transfer Proof	0.00	2,833.00	(2,833.00)	100.00%	0.00	14,165.00	(14,165.00)	100.00%	34,000.00
Utility Expenses									
Communications/Inet	64.52	54.00	10.52	-19.48%	322.60	270.00	52.60	-19.48%	648.00
Electric	2,103.10	2,138.00	(34.90)	1.63%	9,063.05	10,690.00	(1,626.95)	15.22%	25,658.00
Tel/Cell/Pager	125.55	152.00	(26.45)	17.40%	1,788.35	760.00	1,028.35	-135.31%	1,824.00
Trash	189.52	156.00	33.52	-21.49%	871.92	780.00	91.92	-11.78%	1,876.00
Water	3,068.49	4,275.00	(1,206.51)	28.22%	14,767.52	21,375.00	(6,607.48)	30.91%	51,301.00
Total Utility Expenses	5,551.18	6,775.00	(1,223.82)	18.06%	26,813.44	33,875.00	(7,061.56)	20.85%	81,307.00
Total Expense	38,925.43	38,216.02	709.41	-1.86%	248,458.54	187,019.10	61,439.44	-32.85%	523,369.55
Fund Change	1,771.59	(35,287.02)	37,058.61	105.02%	44,536.88	71,737.90	(27,201.02)	37.92%	0.45

Brookfield OA
12 Month Income Statement with Annual Variance Estimate
Period 5/1/2023 To 5/31/2023 11:59:00 PM

	Operating												Total	Budget	Variance
	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023			
INCOME															
Assessments															
Assessments	94,192	20,690	49,670	60,290	33,318	0	122,056	0	0	122,056	0	0	502,272	488,224	14,048
TOTAL Assessments	94,192	20,690	49,670	60,290	33,318	0	122,056	0	0	122,056	0	0	502,272	488,224	14,048
Other Income															
Interest Income	100	91	101	43	297	96	96	96	96	96	96	90	1,298	1,146	152
Key/Remote Fee	0	0	0	0	78	0	0	0	0	0	0	0	78	0	78
Late Fee	143	218	245	131	500	0	0	0	0	0	0	0	1,237	0	1,237
AR Fee Income	510	5,484	2,705	1,029	2,840	0	0	0	0	0	0	0	12,567	0	12,567
Legal Expense Reimb	(937)	451	1,335	448	645	0	0	0	0	0	0	0	1,942	0	1,942
NSF Fees	25	25	25	50	0	0	0	0	0	0	0	0	125	0	125
Violation Fine	854	2,219	1,964	198	520	0	0	0	0	0	0	0	5,755	0	5,755
Working Cap/Entry Fee	2,500	3,500	1,500	2,500	2,500	2,833	2,833	2,833	2,833	2,833	2,833	2,837	32,335	34,000	(1,665)
TOTAL Other Income	3,195	11,988	7,874	4,399	7,379	2,929	2,929	2,929	2,929	2,929	2,929	2,927	55,336	35,146	20,190
TOTAL INCOME	97,388	32,678	57,544	64,689	40,697	2,929	124,985	2,929	2,929	124,985	2,929	2,927	557,608	523,370	34,238
EXPENSES															
Administrative Expenses															
Accounting	0	0	0	0	625	0	125	0	0	0	0	0	750	550	200
Copies	3,234	779	466	0	2,321	833	833	833	833	833	833	837	12,634	10,000	2,634
Dues/Licenses/Permits	0	0	0	0	95	95	0	0	0	0	0	0	190	95	95
Admin-AR Fees	798	3,287	834	549	2,832	0	0	0	0	0	0	0	8,300	0	8,300
Legal Expense	336	280	1,627	2,674	5,125	0	0	0	0	0	0	0	10,042	0	10,042
Legal Settlement	0	0	330	0	0	0	0	0	0	0	0	0	330	0	330
Management Fees	4,098	4,098	4,098	4,098	4,098	4,098	4,098	4,098	4,098	4,098	4,098	4,098	49,178	49,176	2
Meeting Expense	0	0	0	0	0	0	0	0	2,065	0	0	0	2,065	2,065	0
Postage/Delivery	818	(36)	(473)	(364)	338	212	212	212	212	212	212	212	1,767	2,544	(777)
Social Events	0	0	0	0	0	167	167	167	167	167	167	163	1,165	2,000	(835)
Website Hosting	87	87	87	260	174	100	100	100	100	100	100	94	1,387	1,194	193
TOTAL Administrative Expense	9,370	8,495	6,969	7,217	15,608	5,505	5,535	5,410	7,475	5,410	5,410	5,404	87,808	67,624	20,184
Non-Recurring Expenses															
NR-Legal	0	0	0	0	0	167	167	167	167	167	167	163	1,165	2,000	(835)
TOTAL Non-Recurring Expens	0	0	0	0	0	167	167	167	167	167	167	163	1,165	2,000	(835)
Property Expenses															
Access Ctrl-Keys/Remotes	55	0	349	95	155	0	0	0	0	0	0	0	654	0	654
Access Ctrl-Maint	0	55	135	0	215	417	417	417	417	417	417	413	3,320	5,000	(1,680)
Electrical Repair/Maint	0	0	0	0	0	417	417	417	417	417	417	413	2,915	5,000	(2,085)
Extermination	114	76	(38)	0	250	83	83	83	83	83	83	87	987	1,000	(13)
Fence Maint/Repair	0	0	46,056	46,056	0	0	0	0	0	0	0	0	92,112	0	92,112
Insurance Repairs	0	0	0	0	2,805	0	0	0	0	0	0	0	2,805	0	2,805
Irrigation Repair/Maint	0	0	0	3,663	0	1,250	1,250	1,250	1,250	1,250	1,250	1,250	12,413	15,000	(2,587)
Janitorial-Porter	631	624	1,244	650	618	833	833	833	833	833	833	837	9,602	10,000	(398)
Janitorial-Supplies	177	86	136	133	249	0	0	0	0	0	0	0	781	0	781

Brookfield OA

12 Month Income Statement with Annual Variance Estimate

Period 5/1/2023 To 5/31/2023 11:59:00 PM

	Operating												Total	Budget	Variance
	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023			
Landscape-Enhancements	0	0	8,058	0	0	833	833	833	833	833	833	837	13,893	10,000	3,893
Landscape-Maint	6,179	6,179	6,179	6,179	6,179	6,178	6,178	6,178	6,178	6,178	6,178	6,178	74,142	74,136	6
Landscape-Tree Maint	0	0	16,102	0	0	625	625	625	625	625	625	625	20,477	7,500	12,977
Lighting	0	0	0	0	0	27	27	27	27	27	27	22	184	319	(135)
Maint/Repair	0	0	1,104	0	400	3,953	3,953	3,953	3,953	3,953	3,953	3,955	29,177	47,438	(18,261)
Plumbing Maint/Repair	0	515	0	0	1,082	0	0	0	0	0	0	0	1,597	0	1,597
Pond Maintenance	0	0	0	0	1,116	0	0	0	0	0	0	0	1,116	0	1,116
Pool/Spa-Maint/Supplies	368	368	368	1,196	2,208	798	798	798	798	798	798	792	10,089	9,570	519
Pool-Chemicals	671	681	407	793	767	1,500	1,500	1,500	1,500	1,500	1,500	1,500	13,819	18,000	(4,181)
Pool-Repairs	0	0	0	0	0	4,833	4,833	4,833	4,833	4,833	4,833	4,837	33,835	58,000	(24,165)
Security/Monitoring	0	0	0	0	1,721	7,580	7,580	7,580	1,250	0	0	0	25,711	25,240	471
Security/Safety/Monitoring	0	0	0	37	0	34	34	34	34	32,479	34	34	32,720	32,853	(133)
TOTAL Property Expenses	8,196	8,584	80,100	58,802	17,766	29,361	29,361	29,361	23,031	54,226	21,781	21,780	382,349	319,057	63,293
Tax/Ins/Interest Exp															
Ins-F&EC or Package	0	0	0	0	0	0	0	0	18,868	0	0	0	18,868	18,868	0
Taxes-Property	538	0	0	0	0	0	0	0	0	0	0	0	538	514	24
TOTAL Tax/Ins/Interest Exp	538	0	0	0	0	0	0	0	18,868	0	0	0	19,406	19,382	24
Transfer Proof															
Tran Entry Fee to RSV	1,500	2,500	3,500	1,500	2,500	2,833	2,833	2,833	2,833	2,833	2,833	2,837	31,335	34,000	(2,665)
Dep Entry Fee to RSV	(1,500)	(2,500)	(3,500)	(1,500)	(2,500)	0	0	0	0	0	0	0	(11,500)	0	(11,500)
TOTAL Transfer Proof	0	0	0	0	0	2,833	2,833	2,833	2,833	2,833	2,833	2,837	19,835	34,000	(14,165)
Utility Expenses															
Communications/Inet	65	65	65	65	65	54	54	54	54	54	54	54	701	648	53
Electric	1,544	1,657	1,683	2,076	2,103	2,138	2,138	2,138	2,138	2,138	2,138	2,140	24,031	25,658	(1,627)
Tel/Cell/Pager	857	0	327	479	126	152	152	152	152	152	152	152	2,852	1,824	1,028
Trash	150	148	0	384	190	156	156	156	156	156	156	160	1,968	1,876	92
Water	4,623	2,925	2,176	1,975	3,068	4,275	4,275	4,275	4,275	4,275	4,275	4,276	44,694	51,301	(6,607)
TOTAL Utility Expenses	7,237	4,795	4,250	4,979	5,551	6,775	6,775	6,775	6,775	6,775	6,775	6,782	74,245	81,307	(7,062)
TOTAL EXPENSES	25,342	21,874	91,319	70,998	38,925	44,641	44,671	44,546	59,149	69,411	36,966	36,966	584,809	523,370	61,439
Excess Revenue / Expense	72,046	10,804	(33,775)	(6,309)	1,772	(41,712)	80,314	(41,617)	(56,220)	55,574	(34,037)	(34,039)	(27,201)	0	(27,201)