

# Brookfield OA

## Balance Sheet

Period 05/31/2021

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### Assets

#### Cash

Cking - Western Alliance	258,225.35	
MMA - Western Alliance	676,913.31	
Total Cash	<u>935,138.66</u>	
Total Assets		<u>935,138.66</u>

### Liabilities & Equity

#### Fund Balance

Fund Change-Prior Mgr	(97,470.35)	
Fund Change 2020	206,284.71	
Tran Fr Prior Mgr	710,492.57	
Fund Change	115,831.73	
Total Fund Balance	<u>935,138.66</u>	
Total Liabilities & Equity		<u>935,138.66</u>

# Brookfield OA

## Income Statement

Period 5/1/2021 To 5/31/2021 11:59:00 PM

	Month to Date	%	Year to Date	%
<b>Operating Income</b>				
<b>Assessments</b>				
Assessments	21,311.23	64.95%	232,422.61	78.81%
Total Assessments	21,311.23	64.95%	232,422.61	78.81%
<b>Other Income</b>				
Interest Income	91.88	0.28%	451.65	0.15%
Key/Remote Fee	25.00	0.08%	50.00	0.02%
Late Fee	69.24	0.21%	1,437.26	0.49%
AR Fee Income	5,748.56	17.52%	26,693.46	9.05%
Legal Expense Reimb	3,282.31	10.00%	13,272.27	4.50%
NSF Fees	0.00	0.00%	100.00	0.03%
Violation Fine	784.00	2.39%	7,937.97	2.69%
Working Cap/Entry Fee	1,500.00	4.57%	12,556.00	4.26%
Total Other Income	11,500.99	35.05%	62,498.61	21.19%
Total Income	32,812.22	100.00%	294,921.22	100.00%
<b>Expense</b>				
<b>Administrative Expenses</b>				
Accounting	0.00	0.00%	400.00	0.22%
Bank Charges - Return Pymt	10.00	0.02%	50.00	0.03%
Copies	463.93	1.04%	3,256.77	1.82%
Admin-AR Fees	1,224.00	2.75%	8,904.00	4.97%
Legal Expense	450.00	1.01%	31,822.07	17.77%
Management Fees	3,862.50	8.69%	19,312.50	10.78%
Meeting Expense	12.73	0.03%	63.65	0.04%
Postage/Delivery	(52.12)	-0.12%	377.71	0.21%
Website Hosting	241.16	0.54%	370.27	0.21%
Total Administrative Expenses	6,212.20	13.98%	64,556.97	36.05%
<b>Property Expenses</b>				
Access Ctrl-Maint	60.00	0.14%	90.00	0.05%
Electrical Repair/Maint	0.00	0.00%	13,780.00	7.69%
Irrigation Repair/Maint	0.00	0.00%	3,011.86	1.68%
Janitorial-Porter	866.00	1.95%	2,792.87	1.56%
Landscape-Enhancements	574.05	1.29%	574.05	0.32%
Landscape-Maint	27,229.56	61.28%	62,406.06	34.85%
Lighting	0.00	0.00%	207.00	0.12%
Maint/Repair	2,460.08	5.54%	4,989.00	2.79%
Pool/Spa-Maint/Supplies	111.29	0.25%	2,552.08	1.43%
Pool-Chemicals	0.00	0.00%	200.26	0.11%
Security/Monitoring	2,165.00	4.87%	2,165.00	1.21%
Security/Safety/Monitoring	33.77	0.08%	163.27	0.09%
Total Property Expenses	33,499.75	75.39%	92,931.45	51.89%
<b>Utility Expenses</b>				
Communications/Inet	53.76	0.12%	268.80	0.15%
Electric	1,297.15	2.92%	7,554.23	4.22%
Tel/Cell/Pager	70.34	0.16%	410.42	0.23%
Water	3,300.15	7.43%	13,367.62	7.46%
Total Utility Expenses	4,721.40	10.63%	21,601.07	12.06%
Total Expense	44,433.35	100.00%	179,089.49	100.00%
Fund Change	(11,621.13)		115,831.73	

**Brookfield OA**  
**Budget Comparison**  
**Period 5/1/2021 To 5/31/2021 11:59:00 PM**

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>Income</b>									
<b>Assessments</b>									
Assessments	21,311.23	40,685.00	(19,373.77)	47.62%	232,422.61	203,425.00	28,997.61	-14.25%	488,224.00
Total Assessments	21,311.23	40,685.00	(19,373.77)	47.62%	232,422.61	203,425.00	28,997.61	-14.25%	488,224.00
<b>Other Income</b>									
Interest Income	91.88	118.00	(26.12)	22.14%	451.65	590.00	(138.35)	23.45%	1,420.00
Key/Remote Fee	25.00	0.00	25.00	0.00%	50.00	0.00	50.00	0.00%	0.00
Late Fee	69.24	0.00	69.24	0.00%	1,437.26	0.00	1,437.26	0.00%	0.00
AR Fee Income	5,748.56	0.00	5,748.56	0.00%	26,693.46	0.00	26,693.46	0.00%	0.00
Legal Expense Reimb	3,282.31	0.00	3,282.31	0.00%	13,272.27	0.00	13,272.27	0.00%	0.00
NSF Fees	0.00	0.00	0.00	0.00%	100.00	0.00	100.00	0.00%	0.00
Violation Fine	784.00	0.00	784.00	0.00%	7,937.97	0.00	7,937.97	0.00%	0.00
Working Cap/Entry Fee	1,500.00	1,533.00	(33.00)	2.15%	12,556.00	7,665.00	4,891.00	-63.81%	18,400.00
Total Other Income	11,500.99	1,651.00	9,849.99	-596.61%	62,498.61	8,255.00	54,243.61	-657.10%	19,820.00
Total Income	32,812.22	42,336.00	(9,523.78)	22.50%	294,921.22	211,680.00	83,241.22	-39.32%	508,044.00
<b>Expense</b>									
<b>Administrative Expenses</b>									
Accounting	0.00	0.00	0.00	0.00%	400.00	350.00	50.00	-14.29%	475.00
Bank Charges - Return Pymt	10.00	0.00	10.00	0.00%	50.00	0.00	50.00	0.00%	0.00
Copies	463.93	917.00	(453.07)	49.41%	3,256.77	4,585.00	(1,328.23)	28.97%	11,000.00
Dues/Licenses/Permits	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	221.00
Admin-AR Fees	1,224.00	0.00	1,224.00	0.00%	8,904.00	0.00	8,904.00	0.00%	0.00
Legal Expense	450.00	6,250.00	(5,800.00)	92.80%	31,822.07	31,250.00	572.07	-1.83%	75,000.00
Management Fees	3,862.50	3,863.00	(0.50)	0.01%	19,312.50	19,315.00	(2.50)	0.01%	46,350.00
Meeting Expense	12.73	13.00	(0.27)	2.08%	63.65	65.00	(1.35)	2.08%	156.00
Postage/Delivery	(52.12)	1,000.00	(1,052.12)	105.21%	377.71	5,000.00	(4,622.29)	92.45%	12,000.00
Printing-Coupons/Stmts	0.00	1,500.00	(1,500.00)	100.00%	0.00	7,500.00	(7,500.00)	100.00%	18,000.00
Social Events	0.00	125.00	(125.00)	100.00%	0.00	625.00	(625.00)	100.00%	1,500.00
Website Hosting	241.16	119.00	122.16	-102.66%	370.27	363.00	7.27	-2.00%	363.00
Total Administrative Expenses	6,212.20	13,787.00	(7,574.80)	54.94%	64,556.97	69,053.00	(4,496.03)	6.51%	165,065.00
<b>Property Expenses</b>									
Access Ctrl-Maint	60.00	142.00	(82.00)	57.75%	90.00	710.00	(620.00)	87.32%	1,700.00
Electrical Repair/Maint	0.00	0.00	0.00	0.00%	13,780.00	0.00	13,780.00	0.00%	0.00
Irrigation Repair/Maint	0.00	1,000.00	(1,000.00)	100.00%	3,011.86	5,000.00	(1,988.14)	39.76%	12,000.00
Janitorial-Porter	866.00	708.00	158.00	-22.32%	2,792.87	3,540.00	(747.13)	21.11%	8,500.00
Landscape-Enhancements	574.05	1,667.00	(1,092.95)	65.56%	574.05	8,335.00	(7,760.95)	93.11%	20,000.00
Landscape-Maint	27,229.56	7,000.00	20,229.56	-288.99%	62,406.06	35,000.00	27,406.06	-78.30%	84,000.00
Landscape-Tree Maint	0.00	625.00	(625.00)	100.00%	0.00	3,125.00	(3,125.00)	100.00%	7,500.00
Lighting	0.00	0.00	0.00	0.00%	207.00	0.00	207.00	0.00%	0.00
Maint/Repair	2,460.08	2,917.00	(456.92)	15.66%	4,989.00	14,585.00	(9,596.00)	65.79%	35,000.00
Pool Mgmt-Lfgds/Monitor	0.00	8,000.00	(8,000.00)	100.00%	0.00	8,000.00	(8,000.00)	100.00%	40,000.00
Pool/Spa-Maint/Supplies	111.29	1,050.00	(938.71)	89.40%	2,552.08	5,250.00	(2,697.92)	51.39%	12,600.00
Pool-Chemicals	0.00	0.00	0.00	0.00%	200.26	0.00	200.26	0.00%	0.00
Pool-Repairs	0.00	1,200.00	(1,200.00)	100.00%	0.00	6,000.00	(6,000.00)	100.00%	14,400.00
Security/Monitoring	2,165.00	91.00	2,074.00	-2279.12%	2,165.00	454.00	1,711.00	-376.87%	15,000.00
Security/Safety/Monitoring	33.77	0.00	33.77	0.00%	163.27	0.00	163.27	0.00%	0.00
Total Property Expenses	33,499.75	24,400.00	9,099.75	-37.29%	92,931.45	89,999.00	2,932.45	-3.26%	250,700.00
<b>Tax/Ins/Interest Exp</b>									
Ins-D & O	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,800.00
Ins-F&EC or Package	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	10,995.00
Total Tax/Ins/Interest Exp	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	16,795.00
<b>Transfer Proof</b>									
Tran Entry Fee to RSV	0.00	1,533.00	(1,533.00)	100.00%	0.00	7,665.00	(7,665.00)	100.00%	18,400.00
Total Transfer Proof	0.00	1,533.00	(1,533.00)	100.00%	0.00	7,665.00	(7,665.00)	100.00%	18,400.00
<b>Utility Expenses</b>									
Communications/Inet	53.76	53.00	0.76	-1.43%	268.80	265.00	3.80	-1.43%	630.00
Electric	1,297.15	1,792.00	(494.85)	27.61%	7,554.23	8,960.00	(1,405.77)	15.69%	21,500.00
Tel/Cell/Pager	70.34	75.00	(4.66)	6.21%	410.42	500.00	(89.58)	17.92%	1,400.00
Water	3,300.15	2,667.00	633.15	-23.74%	13,367.62	13,335.00	32.62	-0.24%	32,000.00
Total Utility Expenses	4,721.40	4,587.00	134.40	-2.93%	21,601.07	23,060.00	(1,458.93)	6.33%	55,530.00
Total Expense	44,433.35	44,307.00	126.35	-0.29%	179,089.49	189,777.00	(10,687.51)	5.63%	506,490.00
Fund Change	(11,621.13)	(1,971.00)	(9,650.13)	-489.61%	115,831.73	21,903.00	93,928.73	-428.84%	1,554.00

**Brookfield OA**  
**12 Month Income Statement with Annual Variance Estimate**  
**Period 5/1/2021 To 5/31/2021 11:59:00 PM**

	Operating														
	01/2021	02/2021	03/2021	04/2021	05/2021	06/2021	07/2021	08/2021	09/2021	10/2021	11/2021	12/2021	Total	Budget	Variance
<b>INCOME</b>															
<b>Assessments</b>															
Assessments	71,337	18,720	55,510	65,543	21,311	40,685	40,685	40,685	40,685	40,685	40,685	40,689	517,222	488,224	28,998
TOTAL Assessments	71,337	18,720	55,510	65,543	21,311	40,685	40,685	40,685	40,685	40,685	40,685	40,689	517,222	488,224	28,998
<b>Other Income</b>															
Interest Income	94	85	92	89	92	118	118	118	118	118	118	122	1,282	1,420	(138)
Key/Remote Fee	0	0	25	0	25	0	0	0	0	0	0	0	50	0	50
Late Fee	232	347	417	372	69	0	0	0	0	0	0	0	1,437	0	1,437
AR Fee Income	2,046	8,237	5,356	5,306	5,749	0	0	0	0	0	0	0	26,693	0	26,693
Legal Expense Reimb	679	2,543	3,312	3,456	3,282	0	0	0	0	0	0	0	13,272	0	13,272
NSF Fees	(25)	75	25	25	0	0	0	0	0	0	0	0	100	0	100
Violation Fine	1,025	2,133	1,433	2,563	784	0	0	0	0	0	0	0	7,938	0	7,938
Working Cap/Entry Fee	1,556	1,500	5,500	2,500	1,500	1,533	1,533	1,533	1,533	1,533	1,533	1,537	23,291	18,400	4,891
TOTAL Other Income	5,606	14,921	16,161	14,310	11,501	1,651	1,651	1,651	1,651	1,651	1,651	1,659	74,064	19,820	54,244
TOTAL INCOME	76,944	33,641	71,671	79,853	32,812	42,336	42,336	42,336	42,336	42,336	42,336	42,348	591,285	508,044	83,241
<b>EXPENSES</b>															
<b>Administrative Expenses</b>															
Accounting	0	100	0	300	0	0	125	0	0	0	0	0	525	475	50
Bank Charges - Return Pymt	20	20	0	0	10	0	0	0	0	0	0	0	50	0	50
Copies	191	404	1,815	382	464	917	917	917	917	917	917	913	9,672	11,000	(1,328)
Dues/Licenses/Permits	0	0	0	0	0	221	0	0	0	0	0	0	221	221	0
Admin-AR Fees	345	1,889	4,143	1,303	1,224	0	0	0	0	0	0	0	8,904	0	8,904
Legal Expense	11,801	34	15,507	4,031	450	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,572	75,000	572
Management Fees	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,857	46,348	46,350	(3)
Meeting Expense	13	13	13	13	13	13	13	13	13	13	13	13	155	156	(1)
Postage/Delivery	(99)	252	454	(177)	(52)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	7,378	12,000	(4,622)
Printing-Coupons/Stmts	0	0	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	10,500	18,000	(7,500)
Social Events	0	0	0	0	0	125	125	125	125	125	125	125	875	1,500	(625)
Website Hosting	85	(143)	85	101	241	0	0	0	0	0	0	0	370	363	7
TOTAL Administrative Expense	16,218	6,432	25,879	9,815	6,212	13,889	13,793	13,668	13,668	13,668	13,668	13,658	160,569	165,065	(4,496)
<b>Property Expenses</b>															
Access Ctrl-Maint	0	0	0	30	60	142	142	142	142	142	142	138	1,080	1,700	(620)
Electrical Repair/Maint	0	0	0	13,780	0	0	0	0	0	0	0	0	13,780	0	13,780
Irrigation Repair/Maint	0	0	714	2,298	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,012	12,000	(1,988)
Janitorial-Porter	530	465	465	465	866	708	708	708	708	708	708	712	7,753	8,500	(747)
Landscape-Enhancements	0	0	0	0	574	1,667	1,667	1,667	1,667	1,667	1,667	1,663	12,239	20,000	(7,761)
Landscape-Maint	14,893	7,934	6,351	5,999	27,230	7,000	7,000	7,000	7,000	7,000	7,000	7,000	111,406	84,000	27,406
Landscape-Tree Maint	0	0	0	0	0	625	625	625	625	625	625	625	4,375	7,500	(3,125)
Lighting	0	0	0	207	0	0	0	0	0	0	0	0	207	0	207
Maint/Repair	90	390	2,049	0	2,460	2,917	2,917	2,917	2,917	2,917	2,917	2,913	25,404	35,000	(9,596)
Pool Mgmt-Lfgds/Monitor	0	0	0	0	0	8,000	8,000	8,000	8,000	0	0	0	32,000	40,000	(8,000)
Pool/Spa-Maint/Supplies	498	498	498	947	111	1,050	1,050	1,050	1,050	1,050	1,050	1,050	9,902	12,600	(2,698)

**Brookfield OA**  
**12 Month Income Statement with Annual Variance Estimate**  
**Period 5/1/2021 To 5/31/2021 11:59:00 PM**

	<b>Operating</b>														
	01/2021	02/2021	03/2021	04/2021	05/2021	06/2021	07/2021	08/2021	09/2021	10/2021	11/2021	12/2021	Total	Budget	Variance
Pool-Chemicals	0	0	200	0	0	0	0	0	0	0	0	0	200	0	200
Pool-Repairs	0	0	0	0	0	1,200	1,200	1,200	1,200	1,200	1,200	1,200	8,400	14,400	(6,000)
Security/Monitoring	0	0	0	0	2,165	91	91	91	14,000	91	91	91	16,711	15,000	1,711
Security/Safety/Monitoring	31	31	34	34	34	0	0	0	0	0	0	0	163	0	163
<b>TOTAL Property Expenses</b>	<b>16,043</b>	<b>9,318</b>	<b>10,311</b>	<b>23,760</b>	<b>33,500</b>	<b>24,400</b>	<b>24,400</b>	<b>24,400</b>	<b>38,309</b>	<b>16,400</b>	<b>16,400</b>	<b>16,392</b>	<b>253,632</b>	<b>250,700</b>	<b>2,932</b>
<b><u>Tax/Ins/Interest Exp</u></b>															
Ins-D & O	0	0	0	0	0	0	0	0	5,800	0	0	0	5,800	5,800	0
Ins-F&EC or Package	0	0	0	0	0	0	0	0	10,995	0	0	0	10,995	10,995	0
<b>TOTAL Tax/Ins/Interest Exp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,795</b>	<b>16,795</b>	<b>0</b>
<b><u>Transfer Proof</u></b>															
Tran Entry Fee to RSV	0	0	0	0	0	1,533	1,533	1,533	1,533	1,533	1,533	1,537	10,735	18,400	(7,665)
<b>TOTAL Transfer Proof</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>	<b>1,533</b>	<b>1,537</b>	<b>10,735</b>	<b>18,400</b>	<b>(7,665)</b>
<b><u>Utility Expenses</u></b>															
Communications/Inet	54	54	54	54	54	53	53	53	53	53	53	47	634	630	4
Electric	1,077	686	3,427	1,067	1,297	1,792	1,792	1,792	1,792	1,792	1,792	1,788	20,094	21,500	(1,406)
Tel/Cell/Pager	0	70	200	70	70	200	75	75	200	75	75	200	1,310	1,400	(90)
Water	3,153	0	4,406	2,508	3,300	2,667	2,667	2,667	2,667	2,667	2,667	2,663	32,033	32,000	33
<b>TOTAL Utility Expenses</b>	<b>4,284</b>	<b>809</b>	<b>8,087</b>	<b>3,699</b>	<b>4,721</b>	<b>4,712</b>	<b>4,587</b>	<b>4,587</b>	<b>4,712</b>	<b>4,587</b>	<b>4,587</b>	<b>4,698</b>	<b>54,071</b>	<b>55,530</b>	<b>(1,459)</b>
<b>TOTAL EXPENSES</b>	<b>36,545</b>	<b>16,559</b>	<b>44,278</b>	<b>37,274</b>	<b>44,433</b>	<b>44,534</b>	<b>44,313</b>	<b>44,188</b>	<b>75,017</b>	<b>36,188</b>	<b>36,188</b>	<b>36,285</b>	<b>495,802</b>	<b>506,490</b>	<b>(10,688)</b>
Excess Revenue / Expense	40,399	17,082	27,393	42,579	(11,621)	(2,198)	(1,977)	(1,852)	(32,681)	6,148	6,148	6,063	95,483	1,554	93,929