

Brookfield OA

Balance Sheet

Period 05/31/2022

Assets

Cash

Cking - Western Alliance	291,408.20	
MMA - Western Alliance	730,272.25	
Total Cash	<u>1,021,680.45</u>	
Total Assets		<u><u>1,021,680.45</u></u>

Liabilities & Equity

Prepaid Assessments

Prepaid Assessments	136.00	
Total Prepaid Assessments	<u>136.00</u>	

Fund Balance

Fund Change-Prior Mgr	(97,470.35)	
Fund Change-RE Oper	(11,508.49)	
Fund Change 2020	206,284.71	
Fund Change 2021	187,118.31	
Tran Fr Prior Mgr	710,492.57	
Fund Change	26,627.70	
Total Fund Balance	<u>1,021,544.45</u>	
Total Liabilities & Equity		<u><u>1,021,680.45</u></u>

Brookfield OA

Income Statement

Period 5/1/2022 To 5/31/2022 11:59:00 PM

	Month to Date	%	Year to Date	%
Operating Income				
Assessments				
Assessments	24,614.41	77.24%	225,788.25	81.15%
Total Assessments	24,614.41	77.24%	225,788.25	81.15%
Other Income				
Insurance Proceeds	0.00	0.00%	4,880.00	1.75%
Interest Income	99.47	0.31%	482.81	0.17%
Key/Remote Fee	50.00	0.16%	75.00	0.03%
Late Fee	220.88	0.69%	1,996.61	0.72%
AR Fee Income	1,077.52	3.38%	11,717.52	4.21%
Legal Expense Reimb	3,234.47	10.15%	13,803.17	4.96%
NSF Fees	0.00	0.00%	50.00	0.02%
Violation Fine	569.00	1.79%	6,435.72	2.31%
Working Cap/Entry Fee	2,000.00	6.28%	13,000.00	4.67%
Total Other Income	7,251.34	22.76%	52,440.83	18.85%
Total Income	31,865.75	100.00%	278,229.08	100.00%
Expense				
Administrative Expenses				
Accounting	475.00	1.00%	475.00	0.19%
Bank Charges - Return Pymt	0.00	0.00%	60.00	0.02%
Copies	712.63	1.50%	2,861.88	1.14%
Admin-AR Fees	2,508.00	5.29%	8,134.00	3.23%
Legal Expense	5,547.04	11.69%	10,144.54	4.03%
Management Fees	3,979.00	8.39%	19,895.00	7.91%
Postage/Delivery	492.21	1.04%	780.52	0.31%
Social Events	0.00	0.00%	3,131.38	1.24%
Website Hosting	241.16	0.51%	600.27	0.24%
Total Administrative Expenses	13,955.04	29.42%	46,082.59	18.32%
Non-Recurring Expenses				
NR-Plumbing	0.00	0.00%	5,880.00	2.34%
Total Non-Recurring Expenses	0.00	0.00%	5,880.00	2.34%
Property Expenses				
Access Ctrl-Maint	180.00	0.38%	2,445.21	0.97%
Electrical Repair/Maint	0.00	0.00%	14,375.00	5.71%
Irrigation Repair/Maint	920.13	1.94%	5,481.79	2.18%
Janitorial-Porter	1,199.77	2.53%	3,890.37	1.55%
Janitorial-Supplies	485.75	1.02%	810.41	0.32%
Landscape-Enhancements	5,080.90	10.71%	76,824.50	30.53%
Landscape-Maint	5,998.86	12.64%	29,994.28	11.92%
Maint/Repair	6,582.79	13.88%	13,052.49	5.19%
Pool/Spa-Maint/Supplies	1,380.19	2.91%	5,475.58	2.18%
Pool-Chemicals	3,017.72	6.36%	6,713.93	2.67%
Pool-Repairs	0.00	0.00%	7,744.02	3.08%
Security/Monitoring	1,082.50	2.28%	1,082.50	0.43%
Security/Safety/Monitoring	36.81	0.08%	174.93	0.07%
Total Property Expenses	25,965.42	54.73%	168,065.01	66.80%
Tax/Ins/Interest Exp				
Taxes-Property	0.00	0.00%	514.28	0.20%
Total Tax/Ins/Interest Exp	0.00	0.00%	514.28	0.20%
Transfer Proof				
Tran Entry Fee to RSV	1,500.00	3.16%	16,000.00	6.36%
Dep Entry Fee to RSV	(1,500.00)	-3.16%	(16,000.00)	-6.36%
Total Transfer Proof	0.00	0.00%	0.00	0.00%
Utility Expenses				
Communications/Inet	53.76	0.11%	268.80	0.11%
Electric	1,576.85	3.32%	9,158.56	3.64%

Brookfield OA

Income Statement

Period 5/1/2022 To 5/31/2022 11:59:00 PM

	Month to Date	%	Year to Date	%
Tel/Cell/Pager	105.49	0.22%	579.58	0.23%
Trash	307.40	0.65%	307.40	0.12%
Water	5,477.23	11.55%	20,745.16	8.25%
Total Utility Expenses	7,520.73	15.85%	31,059.50	12.34%
Total Expense	47,441.19	100.00%	251,601.38	100.00%
Fund Change	(15,575.44)		26,627.70	

Brookfield OA
Budget Comparison
Period 5/1/2022 To 5/31/2022 11:59:00 PM

	Current Month Operating				Year to Date Operating				
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual
Income									
Assessments									
Assessments	24,614.41	0.00	24,614.41	0.00%	225,788.25	244,112.00	(18,323.75)	7.51%	488,224.00
Total Assessments	24,614.41	0.00	24,614.41	0.00%	225,788.25	244,112.00	(18,323.75)	7.51%	488,224.00
Other Income									
Insurance Proceeds	0.00	0.00	0.00	0.00%	4,880.00	0.00	4,880.00	0.00%	0.00
Interest Income	99.47	77.00	22.47	-29.18%	482.81	385.00	97.81	-25.41%	927.00
Key/Remote Fee	50.00	0.00	50.00	0.00%	75.00	0.00	75.00	0.00%	0.00
Late Fee	220.88	0.00	220.88	0.00%	1,996.61	0.00	1,996.61	0.00%	0.00
AR Fee Income	1,077.52	0.00	1,077.52	0.00%	11,717.52	0.00	11,717.52	0.00%	0.00
Legal Expense Reimb	3,234.47	0.00	3,234.47	0.00%	13,803.17	0.00	13,803.17	0.00%	0.00
NSF Fees	0.00	0.00	0.00	0.00%	50.00	0.00	50.00	0.00%	0.00
Violation Fine	569.00	0.00	569.00	0.00%	6,435.72	0.00	6,435.72	0.00%	0.00
Working Cap/Entry Fee	2,000.00	3,008.00	(1,008.00)	33.51%	13,000.00	15,040.00	(2,040.00)	13.56%	36,096.00
Total Other Income	7,251.34	3,085.00	4,166.34	-135.05%	52,440.83	15,425.00	37,015.83	-239.97%	37,023.00
Total Income	31,865.75	3,085.00	28,780.75	-932.93%	278,229.08	259,537.00	18,692.08	-7.20%	525,247.00
Expense									
Administrative Expenses									
Accounting	475.00	0.00	475.00	0.00%	475.00	425.00	50.00	-11.76%	550.00
Bank Charges - Return Pymt	0.00	0.00	0.00	0.00%	60.00	0.00	60.00	0.00%	0.00
Copies	712.63	861.00	(148.37)	17.23%	2,861.88	4,306.00	(1,444.12)	33.54%	10,333.00
Dues/Licenses/Permits	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	95.00
Admin-AR Fees	2,508.00	0.00	2,508.00	0.00%	8,134.00	0.00	8,134.00	0.00%	0.00
Legal Expense	5,547.04	6,382.00	(834.96)	13.08%	10,144.54	31,910.00	(21,765.46)	68.21%	76,587.00
Management Fees	3,979.00	3,979.00	0.00	0.00%	19,895.00	19,895.00	0.00	0.00%	47,746.68
Meeting Expense	0.00	13.00	(13.00)	100.00%	0.00	65.00	(65.00)	100.00%	152.76
Postage/Delivery	492.21	111.00	381.21	-343.43%	780.52	555.00	225.52	-40.63%	1,335.00
Social Events	0.00	167.00	(167.00)	100.00%	3,131.38	835.00	2,296.38	-275.02%	2,000.00
Website Hosting	241.16	100.00	141.16	-141.16%	600.27	500.00	100.27	-20.05%	1,194.35
Total Administrative Expenses	13,955.04	11,613.00	2,342.04	-20.17%	46,082.59	58,491.00	(12,408.41)	21.21%	139,993.79
Non-Recurring Expenses									
NR-Plumbing	0.00	0.00	0.00	0.00%	5,880.00	0.00	5,880.00	0.00%	0.00
Total Non-Recurring Expenses	0.00	0.00	0.00	0.00%	5,880.00	0.00	5,880.00	0.00%	0.00
Property Expenses									
Access Ctrl-Maint	180.00	142.00	38.00	-26.76%	2,445.21	710.00	1,735.21	-244.40%	1,700.00
Electrical Repair/Maint	0.00	195.00	(195.00)	100.00%	14,375.00	975.00	13,400.00	-1374.36%	2,345.00
Irrigation Repair/Maint	920.13	1,000.00	(79.87)	7.99%	5,481.79	5,000.00	481.79	-9.64%	12,000.00
Janitorial-Porter	1,199.77	817.00	382.77	-46.85%	3,890.37	4,085.00	(194.63)	4.76%	9,800.00
Janitorial-Supplies	485.75	0.00	485.75	0.00%	810.41	0.00	810.41	0.00%	0.00
Landscape-Enhancements	5,080.90	833.00	4,247.90	-509.95%	76,824.50	4,165.00	72,659.50	-1744.53%	10,000.00
Landscape-Maint	5,998.86	8,700.00	(2,701.14)	31.05%	29,994.28	43,500.00	(13,505.72)	31.05%	104,395.00
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	30.00	(30.00)	100.00%	0.00	150.00	(150.00)	100.00%	355.79
Maint/Repair	6,582.79	2,068.00	4,514.79	-218.32%	13,052.49	10,340.00	2,712.49	-26.23%	24,821.00
Pool/Spa-Maint/Supplies	1,380.19	1,083.00	297.19	-27.44%	5,475.58	5,415.00	60.58	-1.12%	13,000.00
Pool-Chemicals	3,017.72	271.00	2,746.72	-1013.55%	6,713.93	1,355.00	5,358.93	-395.49%	3,252.00
Pool-Repairs	0.00	417.00	(417.00)	100.00%	7,744.02	2,085.00	5,659.02	-271.42%	5,000.00
Security/Monitoring	1,082.50	7,580.00	(6,497.50)	85.72%	1,082.50	7,580.00	(6,497.50)	85.72%	37,900.00
Security/Safety/Monitoring	36.81	31.00	5.81	-18.74%	174.93	155.00	19.93	-12.86%	33,950.98
Total Property Expenses	25,965.42	23,792.00	2,173.42	-9.14%	168,065.01	88,640.00	79,425.01	-89.60%	266,019.77
Tax/Ins/Interest Exp									
Ins-D & O	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	6,090.00
Ins-F&EC or Package	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	11,544.75
Taxes-Property	0.00	0.00	0.00	0.00%	514.28	0.00	514.28	0.00%	0.00
Total Tax/Ins/Interest Exp	0.00	0.00	0.00	0.00%	514.28	0.00	514.28	0.00%	17,634.75
Transfer Proof									
Tran Entry Fee to RSV	1,500.00	3,008.00	(1,508.00)	50.13%	16,000.00	15,040.00	960.00	-6.38%	36,096.00
Dep Entry Fee to RSV	(1,500.00)	0.00	(1,500.00)	0.00%	(16,000.00)	0.00	(16,000.00)	0.00%	0.00
Total Transfer Proof	0.00	3,008.00	(3,008.00)	100.00%	0.00	15,040.00	(15,040.00)	100.00%	36,096.00
Utility Expenses									
Communications/Inet	53.76	52.00	1.76	-3.38%	268.80	260.00	8.80	-3.38%	629.00
Electric	1,576.85	1,792.00	(215.15)	12.01%	9,158.56	8,960.00	198.56	-2.22%	21,500.00
Tel/Cell/Pager	105.49	70.00	35.49	-50.70%	579.58	598.00	(18.42)	3.08%	1,336.00
Trash	307.40	0.00	307.40	0.00%	307.40	0.00	307.40	0.00%	0.00
Water	5,477.23	3,503.00	1,974.23	-56.36%	20,745.16	17,515.00	3,230.16	-18.44%	42,038.00
Total Utility Expenses	7,520.73	5,417.00	2,103.73	-38.84%	31,059.50	27,333.00	3,726.50	-13.63%	65,503.00
Total Expense	47,441.19	43,830.00	3,611.19	-8.24%	251,601.38	189,504.00	62,097.38	-32.77%	525,247.31
Fund Change	(15,575.44)	(40,745.00)	25,169.56	61.77%	26,627.70	70,033.00	(43,405.30)	61.98%	(0.31)

Brookfield OA
12 Month Income Statement with Annual Variance Estimate
Period 5/1/2022 To 5/31/2022 11:59:00 PM

	Operating												Total	Budget	Variance
	01/2022	02/2022	03/2022	04/2022	05/2022	06/2022	07/2022	08/2022	09/2022	10/2022	11/2022	12/2022			
INCOME															
Assessments															
Assessments	69,997	16,709	46,766	67,702	24,614	0	122,056	0	0	122,056	0	0	469,900	488,224	(18,324)
TOTAL Assessments	69,997	16,709	46,766	67,702	24,614	0	122,056	0	0	122,056	0	0	469,900	488,224	(18,324)
Other Income															
Insurance Proceeds	4,880	0	0	0	0	0	0	0	0	0	0	0	4,880	0	4,880
Interest Income	98	89	99	97	99	77	77	77	77	77	77	80	1,025	927	98
Key/Remote Fee	0	0	0	25	50	0	0	0	0	0	0	0	75	0	75
Late Fee	924	211	191	450	221	0	0	0	0	0	0	0	1,997	0	1,997
AR Fee Income	3,583	4,399	216	2,442	1,078	0	0	0	0	0	0	0	11,718	0	11,718
Legal Expense Reimb	2,212	4,737	712	2,908	3,234	0	0	0	0	0	0	0	13,803	0	13,803
NSF Fees	50	50	(50)	0	0	0	0	0	0	0	0	0	50	0	50
Violation Fine	1,149	886	691	3,141	569	0	0	0	0	0	0	0	6,436	0	6,436
Working Cap/Entry Fee	4,000	2,000	3,500	1,500	2,000	3,008	3,008	3,008	3,008	3,008	3,008	3,008	34,056	36,096	(2,040)
TOTAL Other Income	16,896	12,371	5,360	10,562	7,251	3,085	3,085	3,085	3,085	3,085	3,085	3,088	74,039	37,023	37,016
TOTAL INCOME	86,893	29,080	52,126	78,264	31,866	3,085	125,141	3,085	3,085	125,141	3,085	3,088	543,939	525,247	18,692
EXPENSES															
Administrative Expenses															
Accounting	0	0	0	0	475	0	125	0	0	0	0	0	600	550	50
Bank Charges - Return Pymt	10	20	20	10	0	0	0	0	0	0	0	0	60	0	60
Copies	223	265	1,542	119	713	861	861	861	861	861	861	861	8,889	10,333	(1,444)
Dues/Licenses/Permits	0	0	0	0	0	95	0	0	0	0	0	0	95	95	0
Admin-AR Fees	342	3,912	860	512	2,508	0	0	0	0	0	0	0	8,134	0	8,134
Legal Expense	1,099	1,449	1,614	436	5,547	6,382	6,382	6,382	6,382	6,382	6,382	6,385	54,822	76,587	(21,765)
Management Fees	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,978	47,747	47,747	0
Meeting Expense	0	0	0	0	0	13	13	13	13	13	13	10	88	153	(65)
Postage/Delivery	(16)	32	750	(478)	492	111	111	111	111	111	111	114	1,561	1,335	226
Social Events	628	2,393	0	110	0	167	167	167	167	167	167	163	4,296	2,000	2,296
Website Hosting	85	85	85	103	241	100	100	100	100	100	100	94	1,295	1,194	100
TOTAL Administrative Expense	6,351	12,135	8,849	4,792	13,955	11,708	11,738	11,613	11,613	11,613	11,613	11,605	127,585	139,994	(12,408)
Non-Recurring Expenses															
NR-Plumbing	5,880	0	0	0	0	0	0	0	0	0	0	0	5,880	0	5,880
TOTAL Non-Recurring Expens	5,880	0	0	0	0	0	0	0	0	0	0	0	5,880	0	5,880
Property Expenses															
Access Ctrl-Maint	2,130	15	30	90	180	142	142	142	142	142	142	138	3,435	1,700	1,735
Electrical Repair/Maint	0	0	12,225	2,150	0	195	195	195	195	195	195	200	15,745	2,345	13,400
Irrigation Repair/Maint	0	1,942	0	2,620	920	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,482	12,000	482
Janitorial-Porter	757	604	604	724	1,200	817	817	817	817	817	817	813	9,605	9,800	(195)
Janitorial-Supplies	0	0	35	290	486	0	0	0	0	0	0	0	810	0	810
Landscape-Enhancements	0	0	0	71,744	5,081	833	833	833	833	833	833	837	82,660	10,000	72,660
Landscape-Maint	7,460	4,537	5,999	5,999	5,999	8,700	8,700	8,700	8,700	8,700	8,700	8,695	90,889	104,395	(13,506)
Landscape-Tree Maint	0	0	0	0	0	625	625	625	625	625	625	625	4,375	7,500	(3,125)

Brookfield OA**12 Month Income Statement with Annual Variance Estimate****Period 5/1/2022 To 5/31/2022 11:59:00 PM**

	Operating												Total	Budget	Variance
	01/2022	02/2022	03/2022	04/2022	05/2022	06/2022	07/2022	08/2022	09/2022	10/2022	11/2022	12/2022			
Lighting	0	0	0	0	0	30	30	30	30	30	30	26	206	356	(150)
Maint/Repair	80	368	6,022	0	6,583	2,068	2,068	2,068	2,068	2,068	2,068	2,073	27,533	24,821	2,712
Pool/Spa-Maint/Supplies	2,516	0	368	1,212	1,380	1,083	1,083	1,083	1,083	1,083	1,083	1,087	13,061	13,000	61
Pool-Chemicals	1,149	1,731	408	408	3,018	271	271	271	271	271	271	271	8,611	3,252	5,359
Pool-Repairs	7,539	205	0	0	0	417	417	417	417	417	417	413	10,659	5,000	5,659
Security/Monitoring	0	0	0	0	1,083	7,580	7,580	7,580	7,580	0	0	0	31,403	37,900	(6,498)
Security/Safety/Monitoring	34	34	34	37	37	31	31	31	31	33,610	31	31	33,971	33,951	20
TOTAL Property Expenses	21,665	9,437	25,724	85,273	25,965	23,792	23,792	23,792	23,792	49,791	16,212	16,209	345,445	266,020	79,425
<u>Tax/Ins/Interest Exp</u>															
Ins-D & O	0	0	0	0	0	0	0	0	6,090	0	0	0	6,090	6,090	0
Ins-F&EC or Package	0	0	0	0	0	0	0	0	11,545	0	0	0	11,545	11,545	0
Taxes-Property	0	0	0	514	0	0	0	0	0	0	0	0	514	0	514
TOTAL Tax/Ins/Interest Exp	0	0	0	514	0	0	0	0	17,635	0	0	0	18,149	17,635	514
<u>Transfer Proof</u>															
Tran Entry Fee to RSV	5,000	4,000	2,000	3,500	1,500	3,008	3,008	3,008	3,008	3,008	3,008	3,008	37,056	36,096	960
Dep Entry Fee to RSV	(5,000)	(4,000)	(2,000)	(3,500)	(1,500)	0	0	0	0	0	0	0	(16,000)	0	(16,000)
TOTAL Transfer Proof	0	0	0	0	0	3,008	3,008	3,008	3,008	3,008	3,008	3,008	21,056	36,096	(15,040)
<u>Utility Expenses</u>															
Communications/Inet	54	54	54	54	54	52	52	52	52	52	52	57	638	629	9
Electric	1,607	2,631	2,284	1,060	1,577	1,792	1,792	1,792	1,792	1,792	1,792	1,788	21,699	21,500	199
Tel/Cell/Pager	20	106	243	106	105	70	194	70	70	194	70	70	1,318	1,336	(18)
Trash	0	0	0	0	307	0	0	0	0	0	0	0	307	0	307
Water	5,400	4,179	2,337	3,351	5,477	3,503	3,503	3,503	3,503	3,503	3,503	3,505	45,268	42,038	3,230
TOTAL Utility Expenses	7,080	6,969	4,919	4,571	7,521	5,417	5,541	5,417	5,417	5,541	5,417	5,420	69,230	65,503	3,727
TOTAL EXPENSES	40,976	28,542	39,492	95,150	47,441	43,925	44,079	43,830	61,465	69,953	36,250	36,242	587,345	525,247	62,097
Excess Revenue / Expense	45,917	539	12,634	(16,886)	(15,575)	(40,840)	81,062	(40,745)	(58,380)	55,188	(33,165)	(33,154)	(43,406)	0	(43,405)