

Brookfield OA

Balance Sheet

Period 12/31/2022

Assets

Cash

Cking - Western Alliance	166,286.39	
MMA - Western Alliance	747,609.37	
Total Cash	<u>913,895.76</u>	
Total Assets		<u><u>913,895.76</u></u>

Liabilities & Equity

Prepaid Assessments

Prepaid Assessments	88.00	
Total Prepaid Assessments	<u>88.00</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	<u>(81,108.99)</u>	
Total Fund Balance	<u>913,807.76</u>	
Total Liabilities & Equity		<u><u>913,895.76</u></u>

Brookfield OA

Income Statement

Period 12/1/2022 To 12/31/2022 11:59:00 PM

	Month to Date	%	Year to Date	%
Operating Income				
Assessments				
Assessments	34,245.27	88.90%	479,821.03	82.90%
Total Assessments	34,245.27	88.90%	479,821.03	82.90%
Other Income				
Insurance Proceeds	0.00	0.00%	4,880.00	0.84%
Interest Income	197.40	0.51%	1,362.20	0.24%
Key/Remote Fee	0.00	0.00%	225.00	0.04%
Late Fee	192.21	0.50%	2,836.81	0.49%
AR Fee Income	554.00	1.44%	16,846.79	2.91%
Legal Expense Reimb	1,317.66	3.42%	28,050.78	4.85%
NSF Fees	(75.00)	-0.19%	0.00	0.00%
Violation Fine	589.00	1.53%	15,757.62	2.72%
Working Cap/Entry Fee	1,500.00	3.89%	29,000.00	5.01%
Total Other Income	4,275.27	11.10%	98,959.20	17.10%
Total Income	38,520.54	100.00%	578,780.23	100.00%
Expense				
Administrative Expenses				
Accounting	0.00	0.00%	475.00	0.07%
Amenity Use Fee	0.00	0.00%	70.00	0.01%
Bank Charges - Return Pymt	0.00	0.00%	80.00	0.01%
Copies	701.30	1.62%	14,997.63	2.27%
Dues/Licenses/Permits	0.00	0.00%	95.00	0.01%
Admin-AR Fees	820.00	1.89%	17,294.00	2.62%
Legal Expense	1,113.00	2.57%	30,325.15	4.60%
Management Fees	3,979.00	9.18%	47,748.00	7.24%
Meeting Expense	0.00	0.00%	1,215.00	0.18%
Postage/Delivery	(183.10)	-0.42%	2,464.37	0.37%
Social Events	0.00	0.00%	3,356.38	0.51%
Website Hosting	86.60	0.20%	1,205.15	0.18%
Total Administrative Expenses	6,516.80	15.04%	119,325.68	18.08%
Non-Recurring Expenses				
NR-Plumbing	0.00	0.00%	5,880.00	0.89%
Total Non-Recurring Expenses	0.00	0.00%	5,880.00	0.89%
Property Expenses				
Access Ctrl-Keys/Remotes	35.00	0.08%	2,022.96	0.31%
Access Ctrl-Maint	0.00	0.00%	4,206.19	0.64%
Electrical Repair/Maint	0.00	0.00%	17,266.00	2.62%
Extermination	0.00	0.00%	189.44	0.03%
Fence Maint/Repair	0.00	0.00%	350.00	0.05%
Irrigation Repair/Maint	0.00	0.00%	21,880.85	3.32%
Janitorial-Porter	608.77	1.40%	9,777.00	1.48%
Janitorial-Supplies	322.31	0.74%	1,139.49	0.17%
Landscape-Enhancements	0.00	0.00%	76,824.50	11.64%
Landscape-Maint	6,179.27	14.26%	72,381.22	10.97%
Landscape-Mulch	0.00	0.00%	18,579.73	2.82%
Maint/Repair	0.00	0.00%	36,949.40	5.60%
Pond Maintenance	0.00	0.00%	4,167.63	0.63%
Pool/Spa-Maint/Supplies	0.00	0.00%	13,064.61	1.98%
Pool-Chemicals	1,429.03	3.30%	17,147.59	2.60%
Pool-Repairs	16,180.20	37.34%	75,046.54	11.37%
Security/Monitoring	0.00	0.00%	33,117.57	5.02%
Security/Safety/Monitoring	14,896.00	34.38%	15,144.55	2.30%
Total Property Expenses	39,650.58	91.50%	419,255.27	63.53%
Tax/Ins/Interest Exp				
Ins-F&EC or Package	(11,551.00)	-26.66%	18,747.00	2.84%
Taxes-Property	0.00	0.00%	514.28	0.08%

Brookfield OA

Income Statement

Period 12/1/2022 To 12/31/2022 11:59:00 PM

	Month to Date	%	Year to Date	%
Total Tax/Ins/Interest Exp	(11,551.00)	-26.66%	19,261.28	2.92%
Transfer Proof				
Tran Entry Fee to RSV	1,500.00	3.46%	32,500.00	4.93%
Dep Entry Fee to RSV	(1,500.00)	-3.46%	(32,500.00)	-4.93%
Total Transfer Proof	0.00	0.00%	0.00	0.00%
Utility Expenses				
Communications/Inet	64.52	0.15%	719.36	0.11%
Electric	1,421.17	3.28%	19,677.91	2.98%
Tel/Cell/Pager	0.00	0.00%	1,680.17	0.25%
Trash	305.48	0.70%	1,382.72	0.21%
Water	6,924.29	15.98%	72,706.83	11.02%
Total Utility Expenses	8,715.46	20.11%	96,166.99	14.57%
Total Expense	43,331.84	100.00%	659,889.22	100.00%
Fund Change	(4,811.30)		(81,108.99)	

Brookfield OA

Budget Comparison

Period 12/1/2022 To 12/31/2022 11:59:00 PM

	Current Month Operating				Year to Date Operating				
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual
Income									
Assessments									
Assessments	34,245.27	0.00	34,245.27	0.00%	479,821.03	488,224.00	(8,402.97)	1.72%	488,224.00
Total Assessments	34,245.27	0.00	34,245.27	0.00%	479,821.03	488,224.00	(8,402.97)	1.72%	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	197.40	80.00	117.40	-146.75%	1,362.20	927.00	435.20	-46.95%	927.00
Key/Remote Fee	0.00	0.00	0.00	0.00%	225.00	0.00	225.00	0.00%	0.00
Late Fee	192.21	0.00	192.21	0.00%	2,836.81	0.00	2,836.81	0.00%	0.00
AR Fee Income	554.00	0.00	554.00	0.00%	16,846.79	0.00	16,846.79	0.00%	0.00
Legal Expense Reimb	1,317.66	0.00	1,317.66	0.00%	28,050.78	0.00	28,050.78	0.00%	0.00
NSF Fees	(75.00)	0.00	(75.00)	0.00%	0.00	0.00	0.00	0.00%	0.00
Violation Fine	589.00	0.00	589.00	0.00%	15,757.62	0.00	15,757.62	0.00%	0.00
Working Cap/Entry Fee	1,500.00	3,008.00	(1,508.00)	50.13%	29,000.00	36,096.00	(7,096.00)	19.66%	36,096.00
Total Other Income	4,275.27	3,088.00	1,187.27	-38.45%	98,959.20	37,023.00	61,936.20	-167.29%	37,023.00
Total Income	38,520.54	3,088.00	35,432.54	-1147.43%	578,780.23	525,247.00	53,533.23	-10.19%	525,247.00
Expense									
Administrative Expenses									
Accounting	0.00	0.00	0.00	0.00%	475.00	550.00	(75.00)	13.64%	550.00
Amenity Use Fee	0.00	0.00	0.00	0.00%	70.00	0.00	70.00	0.00%	0.00
Bank Charges - Return Pymt	0.00	0.00	0.00	0.00%	80.00	0.00	80.00	0.00%	0.00
Copies	701.30	861.00	(159.70)	18.55%	14,997.63	10,333.00	4,664.63	-45.14%	10,333.00
Dues/Licenses/Permits	0.00	0.00	0.00	0.00%	95.00	95.00	0.00	0.00%	95.00
Admin-AR Fees	820.00	0.00	820.00	0.00%	17,294.00	0.00	17,294.00	0.00%	0.00
Legal Expense	1,113.00	6,385.00	(5,272.00)	82.57%	30,325.15	76,587.00	(46,261.85)	60.40%	76,587.00
Management Fees	3,979.00	3,977.68	1.32	-0.03%	47,748.00	47,746.68	1.32	0.00%	47,746.68
Meeting Expense	0.00	9.76	(9.76)	100.00%	1,215.00	152.76	1,062.24	-695.37%	152.76
Postage/Delivery	(183.10)	114.00	(297.10)	260.61%	2,464.37	1,335.00	1,129.37	-84.60%	1,335.00
Social Events	0.00	163.00	(163.00)	100.00%	3,356.38	2,000.00	1,356.38	-67.82%	2,000.00
Website Hosting	86.60	94.35	(7.75)	8.21%	1,205.15	1,194.35	10.80	-0.90%	1,194.35
Total Administrative Expenses	6,516.80	11,604.79	(5,087.99)	43.84%	119,325.68	139,993.79	(20,668.11)	14.76%	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-Keys/Remotes	35.00	0.00	35.00	0.00%	2,022.96	0.00	2,022.96	0.00%	0.00
Access Ctrl-Maint	0.00	138.00	(138.00)	100.00%	4,206.19	1,700.00	2,506.19	-147.42%	1,700.00
Electrical Repair/Maint	0.00	200.00	(200.00)	100.00%	17,266.00	2,345.00	14,921.00	-636.29%	2,345.00
Extermination	0.00	0.00	0.00	0.00%	189.44	0.00	189.44	0.00%	0.00
Fence Maint/Repair	0.00	0.00	0.00	0.00%	350.00	0.00	350.00	0.00%	0.00
Irrigation Repair/Maint	0.00	1,000.00	(1,000.00)	100.00%	21,880.85	12,000.00	9,880.85	-82.34%	12,000.00
Janitorial-Porter	608.77	813.00	(204.23)	25.12%	9,777.00	9,800.00	(23.00)	0.23%	9,800.00
Janitorial-Supplies	322.31	0.00	322.31	0.00%	1,139.49	0.00	1,139.49	0.00%	0.00
Landscape-Enhancements	0.00	837.00	(837.00)	100.00%	76,824.50	10,000.00	66,824.50	-668.25%	10,000.00
Landscape-Maint	6,179.27	8,695.00	(2,515.73)	28.93%	72,381.22	104,395.00	(32,013.78)	30.67%	104,395.00
Landscape-Mulch	0.00	0.00	0.00	0.00%	18,579.73	0.00	18,579.73	0.00%	0.00
Landscape-Tree Maint	0.00	625.00	(625.00)	100.00%	0.00	7,500.00	(7,500.00)	100.00%	7,500.00
Lighting	0.00	25.79	(25.79)	100.00%	0.00	355.79	(355.79)	100.00%	355.79
Maint/Repair	0.00	2,073.00	(2,073.00)	100.00%	36,949.40	24,821.00	12,128.40	-48.86%	24,821.00
Pond Maintenance	0.00	0.00	0.00	0.00%	4,167.63	0.00	4,167.63	0.00%	0.00
Pool/Spa-Maint/Supplies	0.00	1,087.00	(1,087.00)	100.00%	13,064.61	13,000.00	64.61	-0.50%	13,000.00
Pool-Chemicals	1,429.03	271.00	1,158.03	-427.32%	17,147.59	3,252.00	13,895.59	-427.29%	3,252.00
Pool-Repairs	16,180.20	413.00	15,767.20	-3817.72%	75,046.54	5,000.00	70,046.54	-1400.93%	5,000.00
Security/Monitoring	0.00	0.00	0.00	0.00%	33,117.57	37,900.00	(4,782.43)	12.62%	37,900.00
Security/Safety/Monitoring	14,896.00	31.00	14,865.00	-47951.61%	15,144.55	33,950.98	(18,806.43)	55.39%	33,950.98
Total Property Expenses	39,650.58	16,208.79	23,441.79	-144.62%	419,255.27	266,019.77	153,235.50	-57.60%	266,019.77
Tax/Ins/Interest Exp									
Ins-D & O	0.00	0.00	0.00	0.00%	0.00	6,090.00	(6,090.00)	100.00%	6,090.00
Ins-F&EC or Package	(11,551.00)	0.00	(11,551.00)	0.00%	18,747.00	11,544.75	7,202.25	-62.39%	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	(11,551.00)	0.00	(11,551.00)	0.00%	19,261.28	17,634.75	1,626.53	-9.22%	17,634.75
Transfer Proof									
Tran Entry Fee to RSV	1,500.00	3,008.00	(1,508.00)	50.13%	32,500.00	36,096.00	(3,596.00)	9.96%	36,096.00
Dep Entry Fee to RSV	(1,500.00)	0.00	(1,500.00)	0.00%	(32,500.00)	0.00	(32,500.00)	0.00%	0.00
Total Transfer Proof	0.00	3,008.00	(3,008.00)	100.00%	0.00	36,096.00	(36,096.00)	100.00%	36,096.00
Utility Expenses									
Communications/Inet	64.52	57.00	7.52	-13.19%	719.36	629.00	90.36	-14.37%	629.00
Electric	1,421.17	1,788.00	(366.83)	20.52%	19,677.91	21,500.00	(1,822.09)	8.47%	21,500.00
Tel/Cell/Pager	0.00	70.00	(70.00)	100.00%	1,680.17	1,336.00	344.17	-25.76%	1,336.00
Trash	305.48	0.00	305.48	0.00%	1,382.72	0.00	1,382.72	0.00%	0.00
Water	6,924.29	3,505.00	3,419.29	-97.55%	72,706.83	42,038.00	30,668.83	-72.96%	42,038.00
Total Utility Expenses	8,715.46	5,420.00	3,295.46	-60.80%	96,166.99	65,503.00	30,663.99	-46.81%	65,503.00
Total Expense	43,331.84	36,241.58	7,090.26	-19.56%	659,889.22	525,247.31	134,641.91	-25.63%	525,247.31
Fund Change	(4,811.30)	(33,153.58)	28,342.28	85.49%	(81,108.99)	(0.31)	(81,108.68)	0.00%	(0.31)

Brookfield OA**12 Month Income Statement with Annual Variance Estimate****Period 12/1/2022 To 12/31/2022 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			
<u>INCOME</u>															
<u>Assessments</u>															
Assessments	69,997	16,709	46,766	67,702	24,614	33,838	57,251	26,905	32,650	51,115	18,030	34,245	479,821	488,224	(8,403)
TOTAL Assessments	69,997	16,709	46,766	67,702	24,614	33,838	57,251	26,905	32,650	51,115	18,030	34,245	479,821	488,224	(8,403)
<u>Other Income</u>															
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	96	100	100	97	100	188	197	1,362	927	435
Key/Remote Fee	0	0	0	25	50	100	25	0	25	0	0	0	225	0	225
Late Fee	924	211	191	450	221	139	51	164	245	23	26	192	2,837	0	2,837
AR Fee Income	3,583	4,399	216	2,442	1,078	1,056	336	1,104	1,242	262	575	554	16,847	0	16,847
Legal Expense Reimb	2,212	4,737	712	2,908	3,234	4,077	2,874	2,177	3,598	189	15	1,318	28,051	0	28,051
NSF Fees	50	50	(50)	0	0	225	(250)	0	0	25	25	(75)	0	0	0
Violation Fine	1,149	886	691	3,141	569	1,843	1,529	2,622	1,487	426	826	589	15,758	0	15,758
Working Cap/Entry Fee	4,000	2,000	3,500	1,500	2,000	4,000	2,500	4,000	1,000	1,500	1,500	1,500	29,000	36,096	(7,096)
TOTAL Other Income	16,896	12,371	5,360	10,562	7,251	11,537	7,166	10,166	7,694	2,525	3,156	4,275	98,959	37,023	61,936
TOTAL INCOME	86,893	29,080	52,126	78,264	31,866	45,375	64,417	37,071	40,343	53,640	21,185	38,521	578,780	525,247	53,533
<u>EXPENSES</u>															
<u>Administrative Expenses</u>															
Accounting	0	0	0	0	475	0	0	0	0	0	0	0	475	550	(75)
Amenity Use Fee	0	0	0	0	0	0	0	0	0	35	35	0	70	0	70
Bank Charges - Return Pymt	10	20	20	10	0	20	0	0	0	0	0	0	80	0	80
Copies	223	265	1,542	119	713	2,009	522	791	3,244	1,397	3,471	701	14,998	10,333	4,665
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	906	477	2,929	572	509	2,947	820	17,294	0	17,294
Legal Expense	1,099	1,449	1,614	436	5,547	2,978	2,709	8,483	3,220	1,163	517	1,113	30,325	76,587	(46,262)
Management Fees	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	47,748	47,747	1
Meeting Expense	0	0	0	0	0	0	0	0	1,215	0	0	0	1,215	153	1,062
Postage/Delivery	(16)	32	750	(478)	492	492	(87)	(273)	711	112	912	(183)	2,464	1,335	1,129
Social Events	628	2,393	0	110	0	0	0	0	0	0	225	0	3,356	2,000	1,356
Website Hosting	85	85	85	103	241	85	87	87	87	87	87	87	1,205	1,194	11
TOTAL Administrative Expense	6,351	12,135	8,849	4,792	13,955	10,565	7,686	15,996	13,027	7,281	12,172	6,517	119,326	139,994	(20,668)
<u>Non-Recurring Expenses</u>															
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
<u>Property Expenses</u>															
Access Ctrl-Keys/Remotes	0	0	0	0	0	1,539	1,000	(651)	100	0	0	35	2,023	0	2,023
Access Ctrl-Maint	2,130	15	30	90	180	0	0	1,560	0	100	101	0	4,206	1,700	2,506
Electrical Repair/Maint	0	0	12,225	2,150	0	2,891	0	0	0	0	0	0	17,266	2,345	14,921
Extermination	0	0	0	0	0	189	0	0	0	0	0	0	189	0	189
Fence Maint/Repair	0	0	0	0	0	0	0	0	0	350	0	0	350	0	350
Irrigation Repair/Maint	0	1,942	0	2,620	920	7,250	0	0	0	7,243	1,906	0	21,881	12,000	9,881
Janitorial-Porter	757	604	604	724	1,200	1,136	668	1,777	0	604	1,092	609	9,777	9,800	(23)

Brookfield OA**12 Month Income Statement with Annual Variance Estimate****Period 12/1/2022 To 12/31/2022 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			
Janitorial-Supplies	0	0	35	290	486	0	0	0	7	0	0	322	1,139	0	1,139
Landscape-Enhancements	0	0	0	71,744	5,081	0	0	0	0	0	0	0	76,825	10,000	66,825
Landscape-Maint	7,460	4,537	5,999	5,999	5,999	5,999	5,999	5,672	6,179	6,179	6,179	6,179	72,381	104,395	(32,014)
Landscape-Mulch	0	0	0	0	0	0	0	18,580	0	0	0	0	18,580	0	18,580
Landscape-Tree Maint	0	0	0	0	0	0	0	0	0	0	0	0	0	7,500	(7,500)
Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0	356	(356)
Maint/Repair	80	368	6,022	0	6,583	117	0	0	80	10,750	12,950	0	36,949	24,821	12,128
Pond Maintenance	0	0	0	0	0	0	0	0	0	0	4,168	0	4,168	0	4,168
Pool/Spa-Maint/Supplies	2,516	0	368	1,212	1,380	1,104	1,380	1,104	1,321	2,220	460	0	13,065	13,000	65
Pool-Chemicals	1,149	1,731	408	408	3,018	2,156	1,738	2,639	1,457	1,015	0	1,429	17,148	3,252	13,896
Pool-Repairs	7,539	205	0	0	0	1,082	0	156	0	48,349	1,536	16,180	75,047	5,000	70,047
Security/Monitoring	0	0	0	0	1,083	9,201	5,818	12,421	4,594	0	0	0	33,118	37,900	(4,782)
Security/Safety/Monitoring	34	34	34	37	37	0	0	0	0	37	37	14,896	15,145	33,951	(18,806)
TOTAL Property Expenses	21,665	9,437	25,724	85,273	25,965	32,665	16,604	43,259	13,737	76,847	28,428	39,651	419,255	266,020	153,236
<u>Tax/Ins/Interest Exp</u>															
Ins-D & O	0	0	0	0	0	0	0	0	0	0	0	0	0	6,090	(6,090)
Ins-F&EC or Package	0	0	0	0	0	0	0	0	7,246	23,052	0	(11,551)	18,747	11,545	7,202
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	7,246	23,052	0	(11,551)	19,261	17,635	1,627
<u>Transfer Proof</u>															
Tran Entry Fee to RSV	5,000	4,000	2,000	3,500	1,500	2,000	4,000	2,500	4,000	1,000	1,500	1,500	32,500	36,096	(3,596)
Dep Entry Fee to RSV	(5,000)	(4,000)	(2,000)	(3,500)	(1,500)	(2,000)	(4,000)	(2,500)	(4,000)	(1,000)	(1,500)	(1,500)	(32,500)	0	(32,500)
TOTAL Transfer Proof	0	0	0	0	0	0	0	0	0	0	0	0	0	36,096	(36,096)
<u>Utility Expenses</u>															
Communications/Inet	54	54	54	54	54	54	74	65	65	65	65	65	719	629	90
Electric	1,607	2,631	2,284	1,060	1,577	1,342	1,032	1,739	2,189	1,231	1,565	1,421	19,678	21,500	(1,822)
Tel/Cell/Pager	20	106	243	106	105	243	107	109	263	127	252	0	1,680	1,336	344
Trash	0	0	0	0	307	156	0	154	303	156	0	305	1,383	0	1,383
Water	5,400	4,179	2,337	3,351	5,477	17,682	1,926	5,378	2,084	6,661	11,307	6,924	72,707	42,038	30,669
TOTAL Utility Expenses	7,080	6,969	4,919	4,571	7,521	19,477	3,138	7,445	4,905	8,240	13,188	8,715	96,167	65,503	30,664
TOTAL EXPENSES	40,976	28,542	39,492	95,150	47,441	62,706	27,428	66,699	38,915	115,420	53,788	43,332	659,889	525,247	134,642
Excess Revenue / Expense	45,917	539	12,634	(16,886)	(15,575)	(17,331)	36,989	(29,629)	1,429	(61,780)	(32,603)	(4,811)	(81,109)	0	(81,109)