



Financial Report Package

November 2023

Prepared for

Briar Chapel Community Association, Inc.

By

Kuester Management Group

Balance Sheet

Briar Chapel Community Association, Inc.
Operating
End Date: 11/30/2023

Date: 12/15/2023

Time: 10:21 am

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Assets

Operating Cash			
10-1010-00	NSB - Operating	\$113,357.51	
10-1025-00	NSB - Amenities Operating	21,162.39	
10-1028-00	NSB - NNP Settlement Operating	100,840.47	
		<hr/>	
Total Operating Cash:			\$235,360.37
Other Assets			
12-1200-00	Accounts Receivable	15,648.17	
12-1201-00	Allowance for Doubtful Accounts	(4,811.58)	
12-1205-00	Accounts Receivable - Other	62,222.80	
12-1220-00	Prepaid Insurance	47,821.22	
12-1230-00	Emburse Prepaid Credit Card	10,016.85	
		<hr/>	
Total Other Assets:			\$130,897.46
Other Assets			
14-1401-00	NSB - ICS Operating	504,244.82	
		<hr/>	
Total Other Assets:			\$504,244.82
Total Assets:			\$870,502.65

Liabilities & Equity

Liabilities			
20-2010-00	Accounts Payable	82,513.93	
20-2040-00	Owed To Other Hoa	(50.00)	
20-2045-00	Due to/(from)-Reserves	(10,701.79)	
20-2099-00	Accounts Payable - Other	23,631.26	
20-2100-00	Prepaid Assessments	92,030.62	
		<hr/>	
Total Liabilities:			\$187,424.02
Members Equity			
35-3500-00	Prior Year(S) Profits/(Losses)	396,933.91	
		<hr/>	
Total Members Equity:			\$396,933.91
	Net Income Gain / Loss	286,144.72	
		<hr/>	
			\$286,144.72
Total Liabilities & Equity:			\$870,502.65

Balance Sheet

Briar Chapel Community Association, Inc.
Reserve
End Date: 11/30/2023

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Assets

Reserve Cash

11-1170-01	NSB - Reserves	\$8,927.40
11-1171-01	CB - Accessibility Projects Reserve	65,708.65

Total Reserve Cash: \$74,636.05

Other Assets

14-1402-01	NSB - ICS Reserve	82,363.71
14-1403-01	AssetMark Investment - Sweep	2,152.52
14-1404-01	AssetMark Investments	1,500,000.00

Total Other Assets: \$1,584,516.23

Total Assets: \$1,659,152.28

Liabilities & Equity

Liabilities

20-2010-01	Accounts Payable	57,352.50
20-2045-01	Due to/(from)-Operating	10,701.79

Total Liabilities: \$68,054.29

Capital Reserves

30-3010-01	Reserves - General	950,695.18
30-3051-01	Reserves - Common Area - Alley	431,968.91

Total Capital Reserves: \$1,382,664.09

Members Equity

35-3500-01	Prior Year(S) Profits/(Losses)	208,433.90
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Total Members Equity: \$208,433.90

Net Income Gain / Loss 0.00

\$0.00

Total Liabilities & Equity: \$1,659,152.28

Income Statement
Briar Chapel Community Association, Inc.
Operating
End Date: 11/30/2023

Date: 12/15/2023
Time: 10:21 am
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating							
INCOME							
Income							
40-4010 Residential Assessment	\$334,704.12	\$328,950.00	\$5,754.12	\$3,642,778.00	\$3,585,450.00	\$57,328.00	\$3,915,000.00
40-4018 Commercial Assessments	-	-	-	-	-	-	3,000.00
40-4025 Encore Assessment	22,887.87	22,887.84	0.03	251,766.57	251,766.24	0.33	274,654.08
40-4044 Assessment to Reserve - Alley	(5,481.67)	(5,481.67)	-	(60,298.37)	(60,298.37)	-	(65,780.04)
40-4045 Assessments To Reserves	(29,402.00)	(29,402.00)	-	(323,422.00)	(323,422.00)	-	(352,824.00)
40-4050 Working Capital	1,500.00	1,160.00	340.00	18,480.00	12,760.00	5,720.00	13,920.00
40-4070 Developer Assessment	37.50	-	37.50	410.00	-	410.00	-
40-4080 Builder Assessment	248.98	290.00	(41.02)	15,043.10	11,165.00	3,878.10	11,310.00
40-4095 Alley Assessment	7,230.00	7,260.00	(30.00)	79,522.50	79,860.00	(337.50)	87,120.00
40-4100 Late Fee Income	1,100.00	500.00	600.00	17,326.25	5,500.00	11,826.25	6,000.00
40-4101 Late Interest Income	77.79	100.00	(22.21)	1,094.68	1,100.00	(5.32)	1,200.00
40-4120 NSF Fee Income	140.00	25.00	115.00	1,120.00	275.00	845.00	300.00
40-4125 Fine/Violation Fee Income	(2,525.00)	-	(2,525.00)	1,500.00	-	1,500.00	-
40-4135 Service Fee Income	1,025.00	1,025.00	-	11,275.00	11,275.00	-	12,300.00
40-4150 DRC Collection Fee	600.00	2,500.00	(1,900.00)	6,125.00	27,500.00	(21,375.00)	30,000.00
40-4160 Interest Income - Operating	194.58	25.00	169.58	840.47	275.00	565.47	300.00
40-4163 Interest Income - Investment(s)	864.09	50.00	814.09	11,936.12	550.00	11,386.12	600.00
40-4170 Legal Fees Income	-	500.00	(500.00)	2,879.00	5,500.00	(2,621.00)	6,000.00
40-4270 Club Acct Fee to Master	-	-	-	-	80.00	(80.00)	80.00
40-4280 Events Income	3,820.96	1,000.00	2,820.96	7,470.96	11,000.00	(3,529.04)	12,000.00
40-4500 Amenity Rental Income	2,713.48	2,500.00	213.48	26,886.98	21,000.00	5,886.98	27,500.00
40-4510 Amenity Passes Income	-	-	-	10,020.75	15,250.00	(5,229.25)	15,250.00
40-4675 Yard Waste Income	1,564.04	2,500.00	(935.96)	9,079.29	27,500.00	(18,420.71)	30,000.00
40-4820 NNP Settlement Income	-	-	-	100,000.00	-	100,000.00	-
40-4900 Other Income	1,184.80	500.00	684.80	12,909.01	5,500.00	7,409.01	6,000.00
TOTAL Income	\$342,484.54	\$336,889.17	\$5,595.37	\$3,844,743.31	\$3,689,585.87	\$155,157.44	\$4,033,930.04
TOTAL INCOME	\$342,484.54	\$336,889.17	\$5,595.37	\$3,844,743.31	\$3,689,585.87	\$155,157.44	\$4,033,930.04
EXPENSES							

Income Statement
Briar Chapel Community Association, Inc.
Operating
End Date: 11/30/2023

Date: 12/15/2023
Time: 10:21 am
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Administrative							
50-5010 Management Fees	\$11,169.00	\$9,868.50	(\$1,300.50)	\$119,166.99	\$107,563.50	(\$11,603.49)	\$117,450.00
50-5110 Office Supplies	1,084.24	500.00	(584.24)	10,793.57	5,500.00	(5,293.57)	6,000.00
50-5112 Mgt Co Admin Fees	485.30	250.00	(235.30)	1,654.53	2,750.00	1,095.47	3,000.00
50-5115 Website Fees	2,003.97	716.67	(1,287.30)	5,854.69	7,883.33	2,028.64	8,600.00
50-5118 Petty Cash Unidentified Expense	(242.19)	-	242.19	-	-	-	-
50-5120 Bulk Mailings/Newsletter Expense	8,755.35	4,500.00	(4,255.35)	21,926.82	13,500.00	(8,426.82)	14,000.00
50-5122 Social Events	1,960.35	2,000.00	39.65	40,134.39	40,000.00	(134.39)	45,000.00
50-5123 Ticketed Social Event Expense	1,636.83	1,000.00	(636.83)	13,576.95	11,000.00	(2,576.95)	12,000.00
50-5124 Legal Services	13,442.50	5,000.00	(8,442.50)	49,193.29	55,000.00	5,806.71	60,000.00
50-5125 Legal/Collection Fees	-	500.00	500.00	3,025.00	5,500.00	2,475.00	6,000.00
50-5126 Legal Services - Transition	-	5,000.00	5,000.00	39,716.07	55,000.00	15,283.93	60,000.00
50-5127 Audit/Tax Preparation	10,300.00	-	(10,300.00)	17,800.00	-	(17,800.00)	-
50-5129 Professional Fees	3,805.62	1,310.00	(2,495.62)	22,177.86	21,410.00	(767.86)	22,720.00
50-5130 Professional Fees - NNP	-	666.67	666.67	585.58	7,333.33	6,747.75	8,000.00
50-5145 Stripe Service Charge Fee Expense	201.39	50.00	(151.39)	1,014.26	1,150.00	135.74	1,200.00
50-5150 Property Insurance - Policy/Premium	7,502.67	8,250.00	747.33	93,358.62	86,418.00	(6,940.62)	94,668.00
50-5170 Music Licensing	17.41	-	(17.41)	17.41	-	(17.41)	-
50-5171 Licensing	-	-	-	8,797.87	8,460.00	(337.87)	8,460.00
50-5175 Income Taxes	-	-	-	291.00	-	(291.00)	-
50-5180 Property Taxes	-	-	-	1,874.22	25.00	(1,849.22)	25.00
50-5190 DRC Expenses	5,405.50	2,500.00	(2,905.50)	29,836.75	27,500.00	(2,336.75)	30,000.00
50-5203 Equipment	2,266.21	1,000.00	(1,266.21)	27,778.02	21,500.00	(6,278.02)	22,500.00
50-5220 Billing Statements	120.70	-	(120.70)	4,646.24	3,117.00	(1,529.24)	3,117.00
50-5350 Onsite Community Staff	81,419.00	54,166.67	(27,252.33)	547,413.28	595,833.33	48,420.05	650,000.00
50-5352 Onsite Community Staff Training	-	-	-	360.00	-	(360.00)	-
50-5360 Uniforms	1,897.59	200.00	(1,697.59)	4,417.34	2,200.00	(2,217.34)	2,400.00
50-5400 1/2 Late/Fines Fees To Mgmt Co	1,196.98	250.00	(946.98)	9,529.55	2,750.00	(6,779.55)	3,000.00
TOTAL Administrative	\$154,428.42	\$97,728.51	(\$56,699.91)	\$1,074,940.30	\$1,081,393.49	\$6,453.19	\$1,178,140.00
Building							
60-6126 Pest Control Special Services	-	-	-	344.50	-	(344.50)	-
60-6175 Access Control	-	250.00	250.00	11,677.50	33,532.00	21,854.50	33,532.00
60-6177 Safety/Security	407.23	1,000.00	592.77	19,684.43	11,000.00	(8,684.43)	12,000.00
60-6375 Pond/Fountain - Contract	9,330.00	8,164.00	(1,166.00)	109,005.00	89,804.00	(19,201.00)	97,968.00
60-6377 Pond - Repair & Maint.	-	-	-	10,450.00	10,000.00	(450.00)	10,000.00
60-6547 Repairs & Maint - Street Signs	-	833.33	833.33	(4,288.88)	9,166.67	13,455.55	10,000.00
60-6549 Repair & Maint. - Supplies	-	500.00	500.00	8,584.56	5,500.00	(3,084.56)	6,000.00
60-6550 Repair & Maint - General	972.31	5,000.00	4,027.69	39,301.75	55,000.00	15,698.25	60,000.00
TOTAL Building	\$10,709.54	\$15,747.33	\$5,037.79	\$194,758.86	\$214,002.67	\$19,243.81	\$229,500.00
Landscape							
70-7010 Landscape - Contract	55,631.00	64,773.00	9,142.00	813,015.54	907,119.00	94,103.46	965,885.00
70-7020 Landscape - Common Area	-	-	-	7,642.00	-	(7,642.00)	-
70-7030 Landscape - Irrigation Repair	2,619.50	-	(2,619.50)	5,237.98	10,000.00	4,762.02	10,000.00
70-7032 Landscape - Tree/Shrub Contract	8,961.00	12,375.00	3,414.00	116,935.00	152,625.00	35,690.00	165,000.00
70-7035 Landscape - Repair & Maintenance	861.51	2,083.33	1,221.82	33,593.32	22,916.67	(10,676.65)	25,000.00
70-7038 Landscape - Trail Repair & Maint.	-	-	-	314.39	-	(314.39)	-
70-7044 Pet Waste Removal	300.00	-	(300.00)	540.00	-	(540.00)	-
70-7050 Snow Removal	-	-	-	-	26,666.67	26,666.67	40,000.00
70-7055 Yard Waste Expense	3,736.00	2,500.00	(1,236.00)	14,432.60	27,500.00	13,067.40	30,000.00
TOTAL Landscape	\$72,109.01	\$81,731.33	\$9,622.32	\$991,710.83	\$1,146,827.34	\$155,116.51	\$1,235,885.00

Income Statement
Briar Chapel Community Association, Inc.
Operating
End Date: 11/30/2023

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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Community Amenities							
80-8206 Pest Control Contract	\$-	\$-	\$-	\$1,320.00	\$2,900.00	\$1,580.00	\$2,900.00
80-8210 Water Amenities - Service Contract	-	-	-	307,522.68	200,000.00	(107,522.68)	200,000.00
80-8220 Water Amenities - Repair & Maint.	179.36	-	(179.36)	20,031.01	22,500.00	2,468.99	22,500.00
80-8240 Water Amenities - Supplies	440.43	-	(440.43)	15,839.21	5,000.00	(10,839.21)	5,000.00
80-8302 Athletic Court - Improvement	-	1,000.00	1,000.00	2,705.52	11,000.00	8,294.48	12,000.00
80-8503 Fitness Center - Equipment Repairs	-	200.00	200.00	2,937.49	2,200.00	(737.49)	2,400.00
80-8504 Janitorial - Contract	1,765.00	3,500.00	1,735.00	27,535.36	38,500.00	10,964.64	42,000.00
80-8505 Janitorial - Supplies	568.15	250.00	(318.15)	5,637.70	2,750.00	(2,887.70)	3,000.00
80-8506 Towels & Mats	-	100.00	100.00	467.47	1,100.00	632.53	1,200.00
TOTAL Community Amenities	\$2,952.94	\$5,050.00	\$2,097.06	\$383,996.44	\$285,950.00	(\$98,046.44)	\$291,000.00
Special Projects							
88-8805 Pool Lighting Improvements	-	-	-	19,722.51	-	(19,722.51)	-
88-8807 Fence Divider between pools	-	-	-	8,632.50	-	(8,632.50)	-
88-8812 Landscaping Repairs - Trees	323.40	-	(323.40)	8,072.46	-	(8,072.46)	-
88-8813 Landscape - Enhancements	56,631.00	-	(56,631.00)	73,575.00	-	(73,575.00)	-
88-8816 Stage Cover - Great Meadow Park	-	-	-	2,858.00	-	(2,858.00)	-
88-8819 Bench & Swing Additions	3,650.62	-	(3,650.62)	3,650.62	-	(3,650.62)	-
88-8824 Update Trail Maps	-	-	-	3,552.75	11,000.00	7,447.25	11,000.00
88-8825 Greenspace Repairs	-	-	-	-	100,000.00	100,000.00	100,000.00
88-8826 Toddler Park Fence	-	-	-	3,474.00	6,000.00	2,526.00	6,000.00
88-8827 Median Engineering	-	-	-	-	10,000.00	10,000.00	10,000.00
88-8828 Waterfall Repair	-	-	-	-	50,000.00	50,000.00	50,000.00
88-8829 Sport Courts Lights	-	-	-	34,562.01	25,000.00	(9,562.01)	25,000.00
88-8830 Sidewalk Improvements	-	-	-	-	40,000.00	40,000.00	40,000.00
88-8831 Basketball Courts	-	-	-	-	10,000.00	10,000.00	10,000.00
88-8832 Park Benches	-	-	-	6,814.44	6,000.00	(814.44)	6,000.00
TOTAL Special Projects	\$60,605.02	\$-	(\$60,605.02)	\$164,914.29	\$258,000.00	\$93,085.71	\$258,000.00
Utilities							
90-9010 Electricity - General Usage	21,505.02	7,500.00	(14,005.02)	120,837.26	113,250.00	(7,587.26)	120,750.00
90-9020 Water - General Usage	4,474.50	2,000.00	(2,474.50)	35,675.00	49,000.00	13,325.00	50,000.00
90-9021 Sewer	465.30	500.00	34.70	5,118.30	5,500.00	381.70	6,000.00
90-9030 Gas - General Usage	61.42	120.00	58.58	692.03	1,320.00	627.97	1,440.00
90-9040 Telephone	1,231.93	1,333.33	101.40	15,425.13	14,666.67	(758.46)	16,000.00
90-9050 Trash Removal	46,289.03	47,916.67	1,627.64	513,730.85	527,083.33	13,352.48	575,000.00
TOTAL Utilities	\$74,027.20	\$59,370.00	(\$14,657.20)	\$691,478.57	\$710,820.00	\$19,341.43	\$769,190.00
Other Expenses							
98-9800 Contingency	7,045.00	6,017.92	(1,027.08)	56,799.30	66,197.12	9,397.82	72,215.04
TOTAL Other Expenses	\$7,045.00	\$6,017.92	(\$1,027.08)	\$56,799.30	\$66,197.12	\$9,397.82	\$72,215.04
TOTAL EXPENSES	\$381,877.13	\$265,645.09	(\$116,232.04)	\$3,558,598.59	\$3,763,190.62	\$204,592.03	\$4,033,930.04
Operating NET INCREASE (DECREASE)	(\$39,392.59)	\$71,244.08	(\$110,636.67)	\$286,144.72	(\$73,604.75)	\$359,749.47	\$-

Income Statement
Briar Chapel Community Association, Inc.
Reserve
End Date: 11/30/2023

Date: 12/15/2023
Time: 10:21 am
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve							
RESERVE FUND							
Income							
40-4044 Assessments to Reserve - Alley	\$5,481.67	\$5,481.67	\$-	\$60,298.37	\$60,298.37	\$-	\$65,780.04
40-4045 Assessments To Reserves	29,402.00	29,402.00	-	323,422.00	323,422.00	-	352,824.00
40-4161 Interest Income - RES/CC	232.28	1,160.00	(927.72)	3,085.76	12,760.00	(9,674.24)	13,920.00
40-4163 Interest Income - Investment(s)	2,142.03	-	2,142.03	33,245.65	-	33,245.65	-
TOTAL Income	\$37,257.98	\$36,043.67	\$1,214.31	\$420,051.78	\$396,480.37	\$23,571.41	\$432,524.04
RESERVE EXPENSE							
Building							
60-6240 Deck - Repair & Maintenance	-	-	-	-	30,000.00	30,000.00	30,000.00
60-6441 Alley - Repair & Maint.	-	-	-	35,168.51	-	(35,168.51)	-
60-6461 Sidewalk/Curbs - Repair & Maintenance	-	-	-	33,874.69	13,750.00	(20,124.69)	13,750.00
60-6525 Drainage - Repair & Maintenance	-	-	-	24,468.00	-	(24,468.00)	-
60-6547 Repairs & Maint - Street Signs	9,352.50	-	(9,352.50)	19,098.12	-	(19,098.12)	-
60-6551 Building Interior	-	-	-	13,652.41	17,000.00	3,347.59	17,000.00
60-6552 Building Exterior	69,167.01	-	(69,167.01)	76,778.31	-	(76,778.31)	-
60-6553 Mechanical, Electrical, Plumbing Systems	-	-	-	78,696.99	111,900.00	33,203.01	111,900.00
TOTAL Building	\$78,519.51	\$-	(\$78,519.51)	\$281,737.03	\$172,650.00	(\$109,087.03)	\$172,650.00
Landscape							
70-7020 Landscape - Common Area	-	-	-	43,405.12	-	(43,405.12)	-
70-7038 Landscape - Trail Repair & Maint.	10,000.00	-	(10,000.00)	10,000.00	-	(10,000.00)	-
TOTAL Landscape	\$10,000.00	\$-	(\$10,000.00)	\$53,405.12	\$-	(\$53,405.12)	\$-
Community Amenities							
80-8201 Amenities	-	-	-	1,540.78	137,600.00	136,059.22	137,600.00
80-8220 Pool - Repair & Maintenance	11,609.51	-	(11,609.51)	166,264.63	12,000.00	(154,264.63)	12,000.00
80-8240 Pool - Furniture Repair & Maintenance	-	-	-	45,577.79	-	(45,577.79)	-
80-8503 Exercise Equipment	10,701.79	-	(10,701.79)	53,591.53	-	(53,591.53)	-
TOTAL Community Amenities	\$22,311.30	\$-	(\$22,311.30)	\$266,974.73	\$149,600.00	(\$117,374.73)	\$149,600.00
Current Year Reserves							
99-9910 Reserves - General	(79,054.50)	-	79,054.50	(230,570.61)	-	230,570.61	-
99-9951 Reserves - Common Area - Alley	5,481.67	-	(5,481.67)	48,505.51	-	(48,505.51)	-
TOTAL Current Year Reserves	(\$73,572.83)	\$-	\$73,572.83	(\$182,065.10)	\$-	\$182,065.10	\$-
Reserve NET INCREASE (DECREASE)	\$-	\$36,043.67	(\$36,043.67)	\$-	\$74,230.37	(\$74,230.37)	\$110,274.04



Income Statement Summary - Operating

Briar Chapel Community Association, Inc.

Fiscal Period: November 2023

Date: 12/15/2023
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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPERATING INCOME													
Income													
Residential Assessments													
00 Residential Assessment	\$326,944.51	\$327,540.53	\$328,660.92	\$329,012.86	\$331,015.34	\$331,378.22	\$333,036.02	\$333,041.59	\$333,543.89	\$333,900.00	\$334,704.12	\$-	\$3,642,778.00
Total Residential Assessments	326,944.51	327,540.53	328,660.92	329,012.86	331,015.34	331,378.22	333,036.02	333,041.59	333,543.89	333,900.00	334,704.12	-	3,642,778.00
4025-00 Encore Assessment	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	22,887.87	-	251,766.57
4044-00 Assessment to Reserve - Alley	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	(5,481.67)	-	(60,298.37)
Assessments to Reserves													
00 Assessments To Reserves	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	-	(323,422.00)
Total Assessments to Reserves	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	(29,402.00)	-	(323,422.00)
Working Capital													
00 Working Capital	3,330.00	1,800.00	1,500.00	900.00	3,000.00	2,550.00	1,800.00	300.00	1,800.00	-	1,500.00	-	18,480.00
Total Working Capital	3,330.00	1,800.00	1,500.00	900.00	3,000.00	2,550.00	1,800.00	300.00	1,800.00	-	1,500.00	-	18,480.00
Developer Assessment													
00 Developer Assessment	36.25	36.25	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	-	410.00
Total Developer Assessment	36.25	36.25	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	-	410.00
Builder Assessment													
00 Builder Assessment	3,133.72	2,131.64	2,004.76	1,833.26	1,310.36	1,175.16	1,004.75	889.60	635.87	675.00	248.98	-	15,043.10
Total Builder Assessment	3,133.72	2,131.64	2,004.76	1,833.26	1,310.36	1,175.16	1,004.75	889.60	635.87	675.00	248.98	-	15,043.10
Alley Assessment													
00 Alley Assessment	7,230.00	7,230.00	7,230.00	7,230.00	7,230.00	7,222.50	7,230.00	7,237.50	7,222.50	7,230.00	7,230.00	-	79,522.50
Total Alley Assessment	7,230.00	7,230.00	7,230.00	7,230.00	7,230.00	7,222.50	7,230.00	7,237.50	7,222.50	7,230.00	7,230.00	-	79,522.50
Late Fee Income													
00 Late Fee Income	1,340.00	2,960.00	1,900.00	1,720.00	1,120.00	1,500.00	1,400.00	1,666.25	880.00	1,740.00	1,100.00	-	17,326.25
Total Late Fee Income	1,340.00	2,960.00	1,900.00	1,720.00	1,120.00	1,500.00	1,400.00	1,666.25	880.00	1,740.00	1,100.00	-	17,326.25
Late Interest Income													
00 Late Interest Income	103.68	146.97	140.65	54.77	20.37	123.21	66.14	132.93	77.30	150.87	77.79	-	1,094.68
Total Late Interest	103.68	146.97	140.65	54.77	20.37	123.21	66.14	132.93	77.30	150.87	77.79	-	1,094.68
NSF Fee Income													
00 NSF Fee Income	80.00	60.00	60.00	100.00	100.00	60.00	200.00	120.00	80.00	120.00	140.00	-	1,120.00
Total NSF Fee Income	80.00	60.00	60.00	100.00	100.00	60.00	200.00	120.00	80.00	120.00	140.00	-	1,120.00
Fine/Violation Fee Income													
00 Fine/Violation Fee Income	-	-	400.00	(100.00)	-	-	-	1,175.00	425.00	2,125.00	(2,525.00)	-	1,500.00
Total Fine/Violation	-	-	400.00	(100.00)	-	-	-	1,175.00	425.00	2,125.00	(2,525.00)	-	1,500.00
Fee Income													
4135-00 Service Fee Income	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00	-	11,275.00
ARC Fees Income													
00 DRC Collection Fee	525.00	550.00	625.00	425.00	550.00	400.00	525.00	575.00	650.00	700.00	600.00	-	6,125.00



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Total ARC Fees	\$525.00	\$550.00	\$625.00	\$425.00	\$550.00	\$400.00	\$525.00	\$575.00	\$650.00	\$700.00	\$600.00	\$-	\$6,125.00
Income													
Interest Income - Operating													
00 Interest Income - Operating	\$-	\$-	\$-	\$-	\$-	\$-	\$51.51	\$199.89	\$193.82	\$200.67	\$194.58	\$-	\$840.47
Total Interest Income - Operating	-	-	-	-	-	-	51.51	199.89	193.82	200.67	194.58	-	840.47
Interest Income - Investment(s)													
00 Interest Income - Investment(s)	1,097.46	1,328.89	1,532.87	1,602.56	1,453.05	739.12	784.41	851.97	826.18	855.52	864.09	-	11,936.12
Total Interest Income - Investment(s)	1,097.46	1,328.89	1,532.87	1,602.56	1,453.05	739.12	784.41	851.97	826.18	855.52	864.09	-	11,936.12
Legal Fees Income													
00 Legal Fees Income	-	45.00	415.00	937.00	213.00	818.00	-	-	451.00	-	-	-	2,879.00
Total Legal Fees	-	45.00	415.00	937.00	213.00	818.00	-	-	451.00	-	-	-	2,879.00
Income													
4280-00 Events Income	1,605.00	1,820.00	720.00	(720.00)	-	-	-	-	-	225.00	3,820.96	-	7,470.96
Amenity Rental Income													
00 Amenity Rental Income	3,448.50	2,587.00	2,436.00	2,759.00	1,496.00	4,022.00	660.00	1,442.00	1,924.00	3,399.00	2,713.48	-	26,886.98
Total Amenity Rental	3,448.50	2,587.00	2,436.00	2,759.00	1,496.00	4,022.00	660.00	1,442.00	1,924.00	3,399.00	2,713.48	-	26,886.98
Income													
Pool Income Rental/Passes/Keys/FOBs													
00 Amenity Passes Income	180.00	178.00	180.00	74.00	5,359.00	2,143.00	1,445.04	476.71	(15.00)	-	-	-	10,020.75
Total Pool Income	180.00	178.00	180.00	74.00	5,359.00	2,143.00	1,445.04	476.71	(15.00)	-	-	-	10,020.75
Rental/Passes/Keys/FOBs													
4675-00 Yard Waste Income	20.00	-	-	550.00	1,095.00	1,185.00	911.96	1,268.29	1,250.00	1,235.00	1,564.04	-	9,079.29
4820-00 NNP Settlement	-	-	-	-	-	-	100,000.00	-	-	-	-	-	100,000.00
Income													
Assessment Early Payment Discount													
00 Other Income	1,261.00	778.00	884.00	1,039.50	705.00	918.00	3,038.21	1,049.00	812.00	1,239.50	1,184.80	-	12,909.01
Total Assessment Early Payment Discount	1,261.00	778.00	884.00	1,039.50	705.00	918.00	3,038.21	1,049.00	812.00	1,239.50	1,184.80	-	12,909.01
Total Income	339,364.32	338,221.48	337,755.90	336,484.65	343,733.82	343,300.91	441,219.74	339,492.43	339,823.26	342,862.26	342,484.54	-	3,844,743.31
Total OPERATING INCOME	339,364.32	338,221.48	337,755.90	336,484.65	343,733.82	343,300.91	441,219.74	339,492.43	339,823.26	342,862.26	342,484.54	-	3,844,743.31
OPERATING EXPENSE													



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Administrative													
Management Fees													
00 Management Fees	\$10,678.50	\$10,687.50	\$10,719.00	\$10,746.00	\$10,759.50	\$10,809.00	\$10,845.00	\$10,964.49	\$10,881.00	\$10,908.00	\$11,169.00	\$-	\$119,166.99
Total Management Fees	10,678.50	10,687.50	10,719.00	10,746.00	10,759.50	10,809.00	10,845.00	10,964.49	10,881.00	10,908.00	11,169.00	-	119,166.99
Office Supplies													
00 Office Supplies	4,524.38	1,300.90	(2,520.87)	(595.51)	1,398.63	1,388.79	545.84	2,314.29	690.42	662.46	1,084.24	-	10,793.57
Total Office Supplies	4,524.38	1,300.90	(2,520.87)	(595.51)	1,398.63	1,388.79	545.84	2,314.29	690.42	662.46	1,084.24	-	10,793.57
Mgt. Co. Admin Fees													
00 Mgt Co Admin Fees	732.98	-	73.37	-	-	61.12	149.00	152.76	-	-	485.30	-	1,654.53
Total Mgt. Co. Admin Fees	732.98	-	73.37	-	-	61.12	149.00	152.76	-	-	485.30	-	1,654.53
Website Fees													
00 Website Fees	535.19	940.19	248.00	274.84	299.00	369.00	68.75	654.25	87.50	374.00	2,003.97	-	5,854.69
Total Website Fees	535.19	940.19	248.00	274.84	299.00	369.00	68.75	654.25	87.50	374.00	2,003.97	-	5,854.69
Petty Cash Unidentified Expense													
00 Petty Cash Unidentified Expense	-	954.51	-	(954.51)	209.07	121.25	-	(98.97)	-	10.84	(242.19)	-	-
Total Petty Cash Unidentified Expense	-	954.51	-	(954.51)	209.07	121.25	-	(98.97)	-	10.84	(242.19)	-	-
Bulk Mailings/Newsletter Expense													
00 Bulk Mailings/Newsletter Expense	-	-	-	1,614.12	487.92	2,175.96	1,122.53	1,181.79	2,225.79	4,363.36	8,755.35	-	21,926.82
Total Bulk Mailings/Newsletter Expense	-	-	-	1,614.12	487.92	2,175.96	1,122.53	1,181.79	2,225.79	4,363.36	8,755.35	-	21,926.82
Community Functions													
00 Social Events	7,854.43	10,280.26	2,891.10	963.01	770.22	3,413.21	956.65	4,419.04	2,825.64	3,800.48	1,960.35	-	40,134.39
Total Community Functions	7,854.43	10,280.26	2,891.10	963.01	770.22	3,413.21	956.65	4,419.04	2,825.64	3,800.48	1,960.35	-	40,134.39
Gifts/Donations/Contributions													
00 Ticketed Social Event Expense	372.41	1,577.70	-	-	-	4,654.50	-	3,282.51	2,053.00	-	1,636.83	-	13,576.95
Total Gifts/Donations/Contributions	372.41	1,577.70	-	-	-	4,654.50	-	3,282.51	2,053.00	-	1,636.83	-	13,576.95
Legal/Litigation Fees													
00 Legal Services	645.00	-	6,140.27	-	-	7,792.50	10,743.02	1,955.00	8,475.00	-	13,442.50	-	49,193.29
Total Legal/Litigation Fees	645.00	-	6,140.27	-	-	7,792.50	10,743.02	1,955.00	8,475.00	-	13,442.50	-	49,193.29
Legal Collection Fees													
00 Legal/Collection Fees	-	45.00	415.00	1,154.00	-	960.00	-	-	451.00	-	-	-	3,025.00
Total Legal Collection Fees	-	45.00	415.00	1,154.00	-	960.00	-	-	451.00	-	-	-	3,025.00
5126-00 Legal Services - Transition	-	-	-	11,917.13	-	23,713.94	-	4,085.00	-	-	-	-	39,716.07



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Audit/Tax Preparation													
00 Audit/Tax Preparation	\$-	\$-	\$-	\$-	\$7,500.00	\$-	\$-	\$-	\$-	\$-	\$10,300.00	\$-	\$17,800.00
Total Audit/Tax Preparation	-	-	-	-	7,500.00	-	-	-	-	-	10,300.00	-	17,800.00
Professional Fees													
00 Professional Fees	2,935.21	1,564.03	5,331.39	300.00	2,076.72	1,359.39	1,044.81	1,262.69	1,224.00	1,274.00	3,805.62	-	22,177.86
Total Professional Fees	2,935.21	1,564.03	5,331.39	300.00	2,076.72	1,359.39	1,044.81	1,262.69	1,224.00	1,274.00	3,805.62	-	22,177.86
Postage/Delivery													
00 Professional Fees - NNP	1,702.50	-	10,214.63	(11,917.13)	-	516.59	-	-	68.99	-	-	-	585.58
Total	1,702.50	-	10,214.63	(11,917.13)	-	516.59	-	-	68.99	-	-	-	585.58
Meeting Expense													
00 Stripe Service Charge Fee Expense	56.43	62.64	-	28.78	167.09	129.86	112.22	104.88	77.26	73.71	201.39	-	1,014.26
Total Meeting Expense	56.43	62.64	-	28.78	167.09	129.86	112.22	104.88	77.26	73.71	201.39	-	1,014.26
Property Insurance - Policy/Premium													
00 Property Insurance - Policy/Premium	5,598.02	5,598.02	5,598.02	5,598.02	5,598.02	7,502.67	27,855.17	7,502.67	7,502.67	7,502.67	7,502.67	-	93,358.62
Total Property Insurance - Policy/Premium	5,598.02	5,598.02	5,598.02	5,598.02	5,598.02	7,502.67	27,855.17	7,502.67	7,502.67	7,502.67	7,502.67	-	93,358.62
Permits/License/Fees													
00 Music Licensing	-	-	-	-	-	-	-	-	-	-	17.41	-	17.41
Total	-	-	-	-	-	-	-	-	-	-	17.41	-	17.41
Permits/License/Fees													
5171-00 Licensing	3,840.27	-	1,289.60	1,400.00	500.00	-	-	787.00	-	981.00	-	-	8,797.87
Income Taxes													
00 Income Taxes	-	-	-	-	-	-	-	-	-	291.00	-	-	291.00
Total Income Taxes	-	-	-	-	-	-	-	-	-	291.00	-	-	291.00
Property Taxes													
00 Property Taxes	-	-	539.81	-	-	-	-	1,334.41	-	-	-	-	1,874.22
Total Property Taxes	-	-	539.81	-	-	-	-	1,334.41	-	-	-	-	1,874.22
ARC Review													
00 DRC Expenses	1,271.25	1,392.50	4,543.75	1,871.25	3,070.00	-	4,983.75	1,585.00	2,017.50	3,696.25	5,405.50	-	29,836.75
Total ARC Review	1,271.25	1,392.50	4,543.75	1,871.25	3,070.00	-	4,983.75	1,585.00	2,017.50	3,696.25	5,405.50	-	29,836.75
Equipment													
5203-00 Equipment	1,989.67	3,533.92	1,904.42	2,456.34	1,323.38	2,092.51	1,675.52	4,124.44	4,776.49	1,635.12	2,266.21	-	27,778.02
Billing Statements													
00 Billing Statements	-	-	3,818.38	-	132.06	107.92	100.82	130.64	119.28	116.44	120.70	-	4,646.24
Total Billing Statements	-	-	3,818.38	-	132.06	107.92	100.82	130.64	119.28	116.44	120.70	-	4,646.24
Onsite Property Manager													
00 Onsite Community Staff	43,307.67	41,828.63	48,337.77	40,468.79	44,945.83	48,102.78	43,958.00	52,690.04	50,669.48	51,685.29	81,419.00	-	547,413.28



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Total Onsite Property Manager	\$43,307.67	\$41,828.63	\$48,337.77	\$40,468.79	\$44,945.83	\$48,102.78	\$43,958.00	\$52,690.04	\$50,669.48	\$51,685.29	\$81,419.00	\$-	\$547,413.28
Onsite Activities Personnel													
00 Onsite Community Staff Training	\$-	\$-	\$-	\$-	\$-	\$-	\$360.00	\$-	\$-	\$-	\$-	\$-	\$360.00
Total Onsite Activities Personnel	-	-	-	-	-	-	360.00	-	-	-	-	-	360.00
Uniforms													
00 Uniforms	180.83	-	951.11	87.81	-	-	-	1,300.00	-	-	1,897.59	-	4,417.34
Total Uniforms	180.83	-	951.11	87.81	-	-	-	1,300.00	-	-	1,897.59	-	4,417.34
1/2 Late/Fines Fees to Mgmt. Co.													
00 1/2 Late/Fines Fees To Mgmt Co	179.60	426.12	1,727.73	833.73	1,159.83	801.20	706.87	927.78	893.49	676.22	1,196.98	-	9,529.55
Total 1/2 Late/Fines Fees to Mgmt. Co.	179.60	426.12	1,727.73	833.73	1,159.83	801.20	706.87	927.78	893.49	676.22	1,196.98	-	9,529.55
Total Administrative	86,404.34	80,191.92	102,222.48	66,246.67	80,397.27	116,072.19	105,227.95	100,659.71	95,038.51	88,050.84	154,428.42	-	1,074,940.30



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Building													
6126-00 Pest Control Special Services	\$81.50	\$163.00	\$-	\$-	\$-	\$100.00	\$-	\$-	\$-	\$-	\$-	\$-	\$344.50
Security System Monitor Contract													
00 Access Control	-	-	-	4,344.00	1,612.50	1,612.50	-	1,612.50	-	2,496.00	-	-	11,677.50
Total Security System Monitor Contract	-	-	-	4,344.00	1,612.50	1,612.50	-	1,612.50	-	2,496.00	-	-	11,677.50
Security Guard/Patrol													
00 Safety/Security	2,189.99	1,810.56	2,767.37	1,722.30	937.44	17.99	4,652.98	3,331.85	493.35	1,353.37	407.23	-	19,684.43
Total Security Guard/Patrol	2,189.99	1,810.56	2,767.37	1,722.30	937.44	17.99	4,652.98	3,331.85	493.35	1,353.37	407.23	-	19,684.43
Pond/Fountain - Contract													
00 Pond/Fountain - Contract	17,745.00	7,620.00	9,220.00	9,220.00	9,220.00	9,330.00	7,730.00	10,930.00	9,330.00	9,330.00	9,330.00	-	109,005.00
Total Pond/Fountain - Contract	17,745.00	7,620.00	9,220.00	9,220.00	9,220.00	9,330.00	7,730.00	10,930.00	9,330.00	9,330.00	9,330.00	-	109,005.00
Pond/Fountain - Repair & Maint.													
00 Pond - Repair & Maint.	900.00	6,350.00	3,200.00	-	-	-	-	-	-	-	-	-	10,450.00
Total Pond/Fountain - Repair & Maint.	900.00	6,350.00	3,200.00	-	-	-	-	-	-	-	-	-	10,450.00
6547-00 Repairs & Maint - Street Signs	(4,692.00)	-	-	-	-	-	-	-	-	403.12	-	-	(4,288.88)
Maintenance - Contract													
00 Repair & Maint. - Supplies	1,611.15	1,892.78	214.29	48.57	1,417.90	2,305.41	834.28	199.73	60.45	-	-	-	8,584.56
Total Maintenance - Contract	1,611.15	1,892.78	214.29	48.57	1,417.90	2,305.41	834.28	199.73	60.45	-	-	-	8,584.56
Maintenance - General													
00 Repair & Maint - General	6,004.63	1,475.35	2,997.81	2,684.09	6,527.82	4,588.89	1,099.84	2,975.44	1,906.09	8,069.48	972.31	-	39,301.75
Total Maintenance - General	6,004.63	1,475.35	2,997.81	2,684.09	6,527.82	4,588.89	1,099.84	2,975.44	1,906.09	8,069.48	972.31	-	39,301.75
6600-00 Golf Cart Expense	-	-	30.01	(30.01)	-	-	-	-	-	-	-	-	-
Total Building	23,840.27	19,311.69	18,429.48	17,988.95	19,715.66	17,954.79	14,317.10	19,049.52	11,789.89	21,651.97	10,709.54	-	194,758.86



Income Statement Summary - Operating

Briar Chapel Community Association, Inc.

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Landscape													
Landscape - Contract													
00 Landscape - Contract	\$103,766.00	\$103,766.00	\$103,766.00	\$103,766.00	\$64,536.00	\$55,260.54	\$55,631.00	\$55,631.00	\$55,631.00	\$55,631.00	\$55,631.00	\$-	\$813,015.54
Total Landscape - Contract	103,766.00	103,766.00	103,766.00	103,766.00	64,536.00	55,260.54	55,631.00	55,631.00	55,631.00	55,631.00	55,631.00	-	813,015.54
Landscape - Improvement													
00 Landscape - Common Area	-	-	-	-	-	-	7,642.00	-	-	-	-	-	7,642.00
Total Landscape - Improvement	-	-	-	-	-	-	7,642.00	-	-	-	-	-	7,642.00
Landscape - Irrigation Repair													
00 Landscape - Irrigation Repair	634.25	-	-	-	-	1,561.73	422.50	-	-	-	2,619.50	-	5,237.98
Total Landscape - Irrigation Repair	634.25	-	-	-	-	1,561.73	422.50	-	-	-	2,619.50	-	5,237.98
Landscape - Tree Maintenance													
00 Landscape - Tree/Shrub Contract	13,493.00	9,625.00	2,500.00	10,000.00	(5,030.00)	4,815.00	25,725.00	11,815.00	5,375.00	29,656.00	8,961.00	-	116,935.00
Total Landscape - Tree Maintenance	13,493.00	9,625.00	2,500.00	10,000.00	(5,030.00)	4,815.00	25,725.00	11,815.00	5,375.00	29,656.00	8,961.00	-	116,935.00
Landscape - Repair & Maintenance													
00 Landscape - Repair & Maintenance	10,257.15	8,675.00	1,072.41	4,730.51	-	-	-	1,294.00	1,080.00	5,622.74	861.51	-	33,593.32
Total Landscape - Repair & Maintenance	10,257.15	8,675.00	1,072.41	4,730.51	-	-	-	1,294.00	1,080.00	5,622.74	861.51	-	33,593.32
7038-00 Landscape - Trail Repair & Maint.	-	-	-	-	-	-	-	-	-	314.39	-	-	314.39
Landscape - Supplies													
00 Pet Waste Removal	-	-	-	-	-	-	240.00	-	-	-	300.00	-	540.00
Total Landscape - Supplies	-	-	-	-	-	-	240.00	-	-	-	300.00	-	540.00
7055-00 Yard Waste Expense	504.00	-	-	704.00	1,256.00	1,264.00	-	2,552.00	2,000.00	2,416.60	3,736.00	-	14,432.60
Total Landscape	128,654.40	122,066.00	107,338.41	119,200.51	60,762.00	62,901.27	89,660.50	71,292.00	64,086.00	93,640.73	72,109.01	-	991,710.83



Income Statement Summary - Operating

Briar Chapel Community Association, Inc.

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Community Amenities													
8206-00 Pest Control Contract	\$185.00	\$100.00	\$100.00	\$185.00	\$100.00	\$265.00	\$185.00	\$100.00	\$-	\$100.00	\$-	\$-	\$1,320.00
Pool - Contract													
00 Water Amenities - Service Contract	13,942.51	28,435.00	55,670.00	55,970.00	55,727.66	55,950.00	27,885.00	13,942.51	-	-	-	-	307,522.68
Total Pool - Contract	13,942.51	28,435.00	55,670.00	55,970.00	55,727.66	55,950.00	27,885.00	13,942.51	-	-	-	-	307,522.68
Pool - Repair & Maint.													
00 Water Amenities - Repair & Maint.	-	650.00	802.51	8,389.47	1,389.82	1,055.78	-	2,720.51	529.65	4,313.91	179.36	-	20,031.01
Total Pool - Repair & Maint.	-	650.00	802.51	8,389.47	1,389.82	1,055.78	-	2,720.51	529.65	4,313.91	179.36	-	20,031.01
Pool - Passes / Supplies / Furniture													
00 Water Amenities - Supplies	4,145.00	-	-	884.81	1,765.05	5,914.02	145.79	2,326.21	217.90	-	440.43	-	15,839.21
Total Pool - Passes / Supplies / Furniture	4,145.00	-	-	884.81	1,765.05	5,914.02	145.79	2,326.21	217.90	-	440.43	-	15,839.21
Athletic Court - Improvement													
00 Athletic Court - Improvement	31.06	-	-	1,737.48	-	-	-	936.98	-	-	-	-	2,705.52
Total Athletic Court - Improvement	31.06	-	-	1,737.48	-	-	-	936.98	-	-	-	-	2,705.52
Clubhouse - Exercise Equip													
00 Fitness Center - Equipment Repairs	1,649.10	-	-	-	271.44	263.91	215.00	-	-	538.04	-	-	2,937.49
Total Clubhouse - Exercise Equip	1,649.10	-	-	-	271.44	263.91	215.00	-	-	538.04	-	-	2,937.49
Clubhouse - Janitorial													
00 Janitorial - Contract	3,500.00	3,500.00	4,218.75	1,441.75	2,205.00	2,205.00	2,590.00	2,051.54	2,293.32	1,765.00	1,765.00	-	27,535.36
Total Clubhouse - Janitorial	3,500.00	3,500.00	4,218.75	1,441.75	2,205.00	2,205.00	2,590.00	2,051.54	2,293.32	1,765.00	1,765.00	-	27,535.36
Clubhouse - Repair & Maint.													
00 Janitorial - Supplies	17.06	2,440.04	-	579.64	786.62	-	459.10	194.19	208.06	384.84	568.15	-	5,637.70
Total Clubhouse - Repair & Maint.	17.06	2,440.04	-	579.64	786.62	-	459.10	194.19	208.06	384.84	568.15	-	5,637.70
Clubhouse - Extermination													
00 Towels & Mats	-	-	-	-	-	-	-	467.47	-	-	-	-	467.47
Total Clubhouse - Extermination	-	-	-	-	-	-	-	467.47	-	-	-	-	467.47
Total Community Amenities	23,469.73	35,125.04	60,791.26	69,188.15	62,245.59	65,653.71	31,479.89	22,739.41	3,248.93	7,101.79	2,952.94	-	383,996.44



Income Statement Summary - Operating

Briar Chapel Community Association, Inc.

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Special Projects													
8805-00 Pool Lighting Improvements	\$-	\$-	\$2,621.51	\$-	\$-	\$-	\$-	\$17,101.00	\$-	\$-	\$-	\$-	\$19,722.51
8807-00 Fence Divider between pools	-	-	-	-	-	-	-	8,632.50	-	-	-	-	8,632.50
8812-00 Landscaping Repairs - Trees	-	-	2,215.00	-	-	-	-	5,534.06	-	-	323.40	-	8,072.46
8813-00 Landscape - Enhancements	-	-	-	-	7,526.00	4,628.00	-	4,790.00	-	-	56,631.00	-	73,575.00
8816-00 Stage Cover - Great Meadow Park	-	2,800.00	-	-	-	-	58.00	-	-	-	-	-	2,858.00
8819-00 Bench & Swing Additions	-	-	-	-	-	-	-	-	-	-	3,650.62	-	3,650.62
8824-00 Update Trail Maps	-	-	-	-	262.45	1,789.90	504.55	995.85	-	-	-	-	3,552.75
8826-00 Toddler Park Fence	-	-	-	-	-	-	-	3,474.00	-	-	-	-	3,474.00
8829-00 Sport Courts Lights	-	22,417.50	-	-	-	-	-	-	-	12,144.51	-	-	34,562.01
8832-00 Park Benches	-	-	-	-	-	-	-	6,814.44	-	-	-	-	6,814.44
Total Special Projects	-	25,217.50	4,836.51	-	7,788.45	6,417.90	562.55	47,341.85	-	12,144.51	60,605.02	-	164,914.29
Utilities													
Electricity - General Usage													
00 Electricity - General Usage	11,291.14	10,154.50	10,228.92	10,265.92	9,731.54	11,135.37	11,620.82	12,302.02	12,566.56	35.45	21,505.02	-	120,837.26
Total Electricity - General Usage	11,291.14	10,154.50	10,228.92	10,265.92	9,731.54	11,135.37	11,620.82	12,302.02	12,566.56	35.45	21,505.02	-	120,837.26
Water/Sewer - Irrigation													
00 Water - General Usage	2,616.50	2,309.50	1,881.50	349.00	960.50	2,108.00	3,941.00	4,586.00	5,518.00	6,930.50	4,474.50	-	35,675.00
Total Water/Sewer - Irrigation	2,616.50	2,309.50	1,881.50	349.00	960.50	2,108.00	3,941.00	4,586.00	5,518.00	6,930.50	4,474.50	-	35,675.00
Water/Sewer - Clubhouse/Pool													
00 Sewer	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	-	5,118.30
Total Water/Sewer - Clubhouse/Pool	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	465.30	-	5,118.30
Gas - General Usage													
00 Gas - General Usage	62.28	33.54	171.68	32.57	31.47	33.42	31.46	31.46	32.44	170.29	61.42	-	692.03
Total Gas - General Usage	62.28	33.54	171.68	32.57	31.47	33.42	31.46	31.46	32.44	170.29	61.42	-	692.03
Telephone													
00 Telephone	1,187.44	1,347.31	1,378.01	1,383.19	1,314.24	1,314.24	1,335.42	1,569.81	1,526.61	1,836.93	1,231.93	-	15,425.13
Total Telephone	1,187.44	1,347.31	1,378.01	1,383.19	1,314.24	1,314.24	1,335.42	1,569.81	1,526.61	1,836.93	1,231.93	-	15,425.13
Trash Removal - Collection													
00 Trash Removal	45,134.18	47,577.53	46,256.70	47,754.80	46,723.95	46,868.57	91,965.79	46,562.40	2,274.80	46,323.10	46,289.03	-	513,730.85
Total Trash Removal - Collection	45,134.18	47,577.53	46,256.70	47,754.80	46,723.95	46,868.57	91,965.79	46,562.40	2,274.80	46,323.10	46,289.03	-	513,730.85
Total Utilities	60,756.84	61,887.68	60,382.11	60,250.78	59,227.00	61,924.90	109,359.79	65,516.99	22,383.71	55,761.57	74,027.20	-	691,478.57



Income Statement Summary - Operating

Briar Chapel Community Association, Inc.

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Other Expenses													
9800-00 Contingency	\$4,390.00	\$23,421.00	\$-	\$-	\$10,125.00	\$-	\$-	\$4,394.69	\$6,888.61	\$535.00	\$7,045.00	\$-	\$56,799.30
Total Other Expenses	4,390.00	23,421.00	-	-	10,125.00	-	-	4,394.69	6,888.61	535.00	7,045.00	-	56,799.30
Total OPERATING EXPENSE	327,515.58	367,220.83	354,000.25	332,875.06	300,260.97	330,924.76	350,607.78	330,994.17	203,435.65	278,886.41	381,877.13	-	3,558,598.59
Net Income:	11,848.74	(28,999.35)	(16,244.35)	3,609.59	43,472.85	12,376.15	90,611.96	8,498.26	136,387.61	63,975.85	(39,392.59)	-	286,144.72

Balance Sheet

Briar Chapel Community Association, Inc.
Boulder Park - Operating
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Assets

Operating Cash			
10-1010-20	NSB - Operating - Boulder Park	\$15,821.09	
		<u> </u>	
Total Operating Cash:			<u>\$15,821.09</u>
Other Assets			
12-1200-20	Accounts Receivable - Boulder Park	41.00	
		<u> </u>	
Total Other Assets:			<u>\$41.00</u>
Total Assets:			<u><u>\$15,862.09</u></u>

Liabilities & Equity

Liabilities			
20-2010-20	Accounts Payable - Boulder Park	9,830.00	
20-2100-20	Prepaid Assessments - Boulder Park	1,398.55	
		<u> </u>	
Total Liabilities:			<u>\$11,228.55</u>
Members Equity			
35-3500-20	Prior Year(S) Profits/(Losses)	3,015.44	
		<u> </u>	
Total Members Equity:			<u>\$3,015.44</u>
	Net Income Gain / Loss	1,618.10	
		<u> </u>	
			<u>\$1,618.10</u>
Total Liabilities & Equity:			<u><u>\$15,862.09</u></u>

Income Statement

Briar Chapel Community Association, Inc.
Boulder Park - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Boulder Park - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Boulder Park	\$10,502.10	\$10,502.00	\$0.10	\$115,523.10	\$115,522.00	\$1.10	\$126,024.00
TOTAL Income	\$10,502.10	\$10,502.00	\$0.10	\$115,523.10	\$115,522.00	\$1.10	\$126,024.00
TOTAL INCOME	\$10,502.10	\$10,502.00	\$0.10	\$115,523.10	\$115,522.00	\$1.10	\$126,024.00
EXPENSES							
Landscape							
70-7010 Landscape - Contract - Boulder Park	9,830.00	9,977.00	147.00	108,130.00	109,747.00	1,617.00	119,724.00
TOTAL Landscape	\$9,830.00	\$9,977.00	\$147.00	\$108,130.00	\$109,747.00	\$1,617.00	\$119,724.00
Other Expenses							
98-9805 Service Area Fees - Boulder Park	525.00	525.00	-	5,775.00	5,775.00	-	6,300.00
TOTAL Other Expenses	\$525.00	\$525.00	\$-	\$5,775.00	\$5,775.00	\$-	\$6,300.00
TOTAL EXPENSES	\$10,355.00	\$10,502.00	\$147.00	\$113,905.00	\$115,522.00	\$1,617.00	\$126,024.00
Boulder Park - Operating NET INCREASE (DECREASE)	\$147.10	\$-	\$147.10	\$1,618.10	\$-	\$1,618.10	\$-



Balance Sheet

Briar Chapel Community Association, Inc.
Endor Drive - Operating
End Date: 11/30/2023

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Assets

Operating Cash			
10-1010-22	NSB - Operating - Endor Drive	\$7,588.56	
		<u> </u>	
Total Operating Cash:			<u>\$7,588.56</u>
Other Assets			
12-1235-22	Prepaid Expenses - Endor Drive	30.70	
		<u> </u>	
Total Other Assets:			<u>\$30.70</u>
Total Assets:			<u><u>\$7,619.26</u></u>

Liabilities & Equity

Members Equity			
35-3500-22	Prior Year(S) Profits/(Losses)	5,769.07	
		<u> </u>	
Total Members Equity:			<u>\$5,769.07</u>
	Net Income Gain / Loss	1,850.19	
		<u> </u>	
			<u>\$1,850.19</u>
Total Liabilities & Equity:			<u><u>\$7,619.26</u></u>

Income Statement

Briar Chapel Community Association, Inc.
Endor Drive - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Endor Drive - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Endor Drive	\$944.16	\$944.17	(\$0.01)	\$10,385.76	\$10,385.83	(\$0.07)	\$11,330.00
40-4045 Assessments To Reserves - Endor Drive	(335.66)	(335.66)	-	(3,692.34)	(3,692.34)	-	(4,028.00)
TOTAL Income	\$608.50	\$608.51	(\$0.01)	\$6,693.42	\$6,693.49	(\$0.07)	\$7,302.00
TOTAL INCOME	\$608.50	\$608.51	(\$0.01)	\$6,693.42	\$6,693.49	(\$0.07)	\$7,302.00
EXPENSES							
Building							
60-6126 Pest Control - Endor Drive	-	-	-	144.00	160.00	16.00	160.00
60-6400 Pressure Washing - Endor Drive	-	116.67	116.67	1,491.60	1,283.33	(208.27)	1,400.00
60-6550 Repair & Maintenance - Endor Drive	-	100.00	100.00	-	1,100.00	1,100.00	1,200.00
TOTAL Building	\$-	\$216.67	\$216.67	\$1,635.60	\$2,543.33	\$907.73	\$2,760.00
Landscape							
70-7010 Landscape - Contract - Endor Drive	228.50	228.50	-	2,285.00	2,513.50	228.50	2,742.00
TOTAL Landscape	\$228.50	\$228.50	\$-	\$2,285.00	\$2,513.50	\$228.50	\$2,742.00
Utilities							
90-9010 Electricity - Endor Drive	-	30.00	30.00	311.63	330.00	18.37	360.00
90-9020 Water - Endor Drive	145.50	100.00	(45.50)	391.00	1,100.00	709.00	1,200.00
TOTAL Utilities	\$145.50	\$130.00	(\$15.50)	\$702.63	\$1,430.00	\$727.37	\$1,560.00
Other Expenses							
98-9805 Service Area Fees - Endor Drive	20.00	20.00	-	220.00	220.00	-	240.00
TOTAL Other Expenses	\$20.00	\$20.00	\$-	\$220.00	\$220.00	\$-	\$240.00
TOTAL EXPENSES	\$394.00	\$595.17	\$201.17	\$4,843.23	\$6,706.83	\$1,863.60	\$7,302.00
Endor Drive - Operating NET INCREASE (DECREASE)	\$214.50	\$13.34	\$201.16	\$1,850.19	(\$13.34)	\$1,863.53	\$-

Income Statement
Briar Chapel Community Association, Inc.
Endor Drive - Reserve
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Endor Drive - Reserve							
RESERVE FUND							
Income							
40-4045 Assessments To Reserves - Endor Drive	\$335.66	\$335.66	\$-	\$3,692.34	\$3,692.34	\$-	\$4,028.00
40-4161 Interest Income - RES/CC	45.66	-	45.66	336.73	-	336.73	-
TOTAL Income	<u>\$381.32</u>	<u>\$335.66</u>	<u>\$45.66</u>	<u>\$4,029.07</u>	<u>\$3,692.34</u>	<u>\$336.73</u>	<u>\$4,028.00</u>
RESERVE EXPENSE							
Landscape							
70-7035 Landscape Repair & Maint. - Endor Drive	-	-	-	3,921.00	-	(3,921.00)	-
TOTAL Landscape	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$3,921.00</u>	<u>\$-</u>	<u>(\$3,921.00)</u>	<u>\$-</u>
Current Year Reserves							
99-9910 Reserves - General	381.32	-	(381.32)	108.07	-	(108.07)	-
TOTAL Current Year Reserves	<u>\$381.32</u>	<u>\$-</u>	<u>(\$381.32)</u>	<u>\$108.07</u>	<u>\$-</u>	<u>(\$108.07)</u>	<u>\$-</u>
Endor Drive - Reserve NET INCREASE (DECREASE)	<u>\$-</u>	<u>\$335.66</u>	<u>(\$335.66)</u>	<u>\$-</u>	<u>\$3,692.34</u>	<u>(\$3,692.34)</u>	<u>\$4,028.00</u>



Balance Sheet

Briar Chapel Community Association, Inc.
Great Ridge Parkway - Reserve
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Assets

Reserve Cash			
11-1170-25	NSB - Reserves - Great Ridge Parkway	\$9,291.49	
		<u> </u>	
Total Reserve Cash:			<u>\$9,291.49</u>
Other Assets			
14-1403-25	NSB - ICS Reserve - Great Ridge Parkway	62,382.12	
		<u> </u>	
Total Other Assets:			<u>\$62,382.12</u>
Total Assets:			<u><u>\$71,673.61</u></u>

Liabilities & Equity

Capital Reserves			
30-3010-25	Reserves - General	97,816.89	
		<u> </u>	
Total Capital Reserves:			<u>\$97,816.89</u>
Members Equity			
35-3500-25	Prior Year(S) Profits/(Losses)	(26,143.28)	
		<u> </u>	
Total Members Equity:			<u>(\$26,143.28)</u>
	Net Income Gain / Loss	0.00	
		<u> </u>	
			<u>\$0.00</u>
Total Liabilities & Equity:			<u><u>\$71,673.61</u></u>

Income Statement

Briar Chapel Community Association, Inc.
Great Ridge Parkway - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Great Ridge Parkway - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Great Ridge Pkwy	\$2,007.48	\$2,007.42	\$0.06	\$22,082.28	\$22,081.58	\$0.70	\$24,089.00
40-4045 Assessments To Reserves - Great Ridge Parkway	(795.83)	(795.83)	-	(8,754.17)	(8,754.17)	-	(9,550.00)
TOTAL Income	\$1,211.65	\$1,211.59	\$0.06	\$13,328.11	\$13,327.41	\$0.70	\$14,539.00
TOTAL INCOME	\$1,211.65	\$1,211.59	\$0.06	\$13,328.11	\$13,327.41	\$0.70	\$14,539.00
EXPENSES							
Building							
60-6126 Pest Control - Great Ridge Pkwy	-	-	-	432.00	480.00	48.00	480.00
60-6400 Pressure Washing - Great Ridge Pkwy	-	127.08	127.08	4,474.80	1,397.92	(3,076.88)	1,525.00
60-6550 Repair & Maintenance - Great Ridge Pkwy	-	125.00	125.00	-	1,375.00	1,375.00	1,500.00
TOTAL Building	\$-	\$252.08	\$252.08	\$4,906.80	\$3,252.92	(\$1,653.88)	\$3,505.00
Landscape							
70-7010 Landscape - Contract - Great Ridge Parkway	685.50	685.50	-	6,855.00	7,540.50	685.50	8,226.00
TOTAL Landscape	\$685.50	\$685.50	\$-	\$6,855.00	\$7,540.50	\$685.50	\$8,226.00
Utilities							
90-9010 Electric - Great Ridge Pkwy	32.55	32.00	(0.55)	353.12	352.00	(1.12)	384.00
90-9020 Water - Great Ridge Pkwy	15.00	142.00	127.00	165.00	1,562.00	1,397.00	1,704.00
TOTAL Utilities	\$47.55	\$174.00	\$126.45	\$518.12	\$1,914.00	\$1,395.88	\$2,088.00
Other Expenses							
98-9805 Service Area Fees - Great Ridge Parkway	60.00	60.00	-	660.00	660.00	-	720.00
TOTAL Other Expenses	\$60.00	\$60.00	\$-	\$660.00	\$660.00	\$-	\$720.00
TOTAL EXPENSES	\$793.05	\$1,171.58	\$378.53	\$12,939.92	\$13,367.42	\$427.50	\$14,539.00
Great Ridge Parkway - Operating NET INCREASE (DECREASE)	\$418.60	\$40.01	\$378.59	\$388.19	(\$40.01)	\$428.20	\$-

Income Statement

Briar Chapel Community Association, Inc.
Great Ridge Parkway - Reserve
End Date: 11/30/2023

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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Great Ridge Parkway - Reserve							
RESERVE FUND							
Income							
40-4045 Assessments To Reserves - Great Ridge Parkway	\$795.83	\$795.83	\$-	\$8,754.17	\$8,754.17	\$-	\$9,550.00
40-4161 Interest Income - RES/CC	14.61	-	14.61	95.98	-	95.98	-
40-4163 Interest Income - Investment(s)	115.24	-	115.24	1,132.89	-	1,132.89	-
TOTAL Income	<u>\$925.68</u>	<u>\$795.83</u>	<u>\$129.85</u>	<u>\$9,983.04</u>	<u>\$8,754.17</u>	<u>\$1,228.87</u>	<u>\$9,550.00</u>
RESERVE EXPENSE							
Current Year Reserves							
99-9910 Reserves - General	925.68	-	(925.68)	9,983.04	-	(9,983.04)	-
TOTAL Current Year Reserves	<u>\$925.68</u>	<u>\$-</u>	<u>(\$925.68)</u>	<u>\$9,983.04</u>	<u>\$-</u>	<u>(\$9,983.04)</u>	<u>\$-</u>
Great Ridge Parkway - Reserve NET INCREASE (DECREASE)	\$-	\$795.83	(\$795.83)	\$-	\$8,754.17	(\$8,754.17)	\$9,550.00

Balance Sheet

Briar Chapel Community Association, Inc.
Serenity Hill - Operating
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Assets

Operating Cash			
10-1010-26	NSB - Operating - Serenity Hill	\$7,273.65	
		<u> </u>	
Total Operating Cash:			<u>\$7,273.65</u>
Total Assets:			<u><u>\$7,273.65</u></u>

Liabilities & Equity

Liabilities			
20-2010-26	Accounts Payable	6,900.00	
20-2100-26	Prepaid Assessments - Serenity Hill	850.60	
		<u> </u>	
Total Liabilities:			<u>\$7,750.60</u>
Members Equity			
35-3500-26	Prior Year(S) Profits/(Losses)	4,255.25	
		<u> </u>	
Total Members Equity:			<u>\$4,255.25</u>
	Net Income Gain / Loss	(4,732.20)	
		<u> </u>	
			<u>(\$4,732.20)</u>
Total Liabilities & Equity:			<u><u>\$7,273.65</u></u>

Income Statement

Briar Chapel Community Association, Inc.
Serenity Hill - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Serenity Hill - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Serenity Hill	\$6,769.80	\$6,770.00	(\$0.20)	\$74,467.80	\$74,470.00	(\$2.20)	\$81,240.00
TOTAL Income	\$6,769.80	\$6,770.00	(\$0.20)	\$74,467.80	\$74,470.00	(\$2.20)	\$81,240.00
TOTAL INCOME	\$6,769.80	\$6,770.00	(\$0.20)	\$74,467.80	\$74,470.00	(\$2.20)	\$81,240.00
EXPENSES							
Landscape							
70-7010 Landscape - Contract - Serenity Hill	6,900.00	6,470.00	(430.00)	75,900.00	71,170.00	(4,730.00)	77,640.00
TOTAL Landscape	\$6,900.00	\$6,470.00	(\$430.00)	\$75,900.00	\$71,170.00	(\$4,730.00)	\$77,640.00
Other Expenses							
98-9805 Service Area Fees - Serenity Hill	300.00	300.00	-	3,300.00	3,300.00	-	3,600.00
TOTAL Other Expenses	\$300.00	\$300.00	\$-	\$3,300.00	\$3,300.00	\$-	\$3,600.00
TOTAL EXPENSES	\$7,200.00	\$6,770.00	(\$430.00)	\$79,200.00	\$74,470.00	(\$4,730.00)	\$81,240.00
Serenity Hill - Operating NET INCREASE (DECREASE)	(\$430.20)	\$-	(\$430.20)	(\$4,732.20)	\$-	(\$4,732.20)	\$-

Balance Sheet

Briar Chapel Community Association, Inc.
Tobacco Farm - Operating
End Date: 11/30/2023

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Assets

Operating Cash			
10-1010-28	NSB - Operating - Tobacco Farm Way	\$7,371.30	
Total Operating Cash:			\$7,371.30
Other Assets			
12-1235-28	Prepaid Expenses - Tobacco Farm Way	30.57	
Total Other Assets:			\$30.57
Total Assets:			\$7,401.87

Liabilities & Equity

Liabilities			
20-2100-28	Prepaid Assessments - Tobacco Farm	1,717.99	
Total Liabilities:			\$1,717.99
Members Equity			
35-3500-28	Prior Year(S) Profits/(Losses)	4,035.58	
Total Members Equity:			\$4,035.58
	Net Income Gain / Loss	1,648.30	
			\$1,648.30
Total Liabilities & Equity:			\$7,401.87

Balance Sheet

Briar Chapel Community Association, Inc.
Tobacco Farm - Reserve
End Date: 11/30/2023

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Assets

Reserve Cash			
11-1170-29	NSB - Reserve - Tobacco Farm Way	\$7,139.89	
Total Reserve Cash:			\$7,139.89
Other Assets			
14-1404-29	NSB - ICS Reserve - Tobacco Farm Way	61,142.66	
Total Other Assets:			\$61,142.66
Total Assets:			\$68,282.55

Liabilities & Equity

Capital Reserves			
30-3010-29	Reserves - General	55,619.42	
Total Capital Reserves:			\$55,619.42
Members Equity			
35-3500-29	Prior Year(S) Profits/(Losses)	12,663.13	
Total Members Equity:			\$12,663.13
	Net Income Gain / Loss	0.00	
			\$0.00
Total Liabilities & Equity:			\$68,282.55

Income Statement
Briar Chapel Community Association, Inc.
Tobacco Farm - Operating
End Date: 11/30/2023

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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Tobacco Farm - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Tobacco Farm Way	\$2,882.30	\$2,882.25	\$0.05	\$31,705.30	\$31,704.75	\$0.55	\$34,587.00
40-4045 Assessments To Reserves - Tobacco Farm Way	(1,703.25)	(1,703.25)	-	(18,735.75)	(18,735.75)	-	(20,439.00)
TOTAL Income	\$1,179.05	\$1,179.00	\$0.05	\$12,969.55	\$12,969.00	\$0.55	\$14,148.00
TOTAL INCOME	\$1,179.05	\$1,179.00	\$0.05	\$12,969.55	\$12,969.00	\$0.55	\$14,148.00
EXPENSES							
Building							
60-6126 Pest Control - Tobacco Farm Way	-	-	-	360.00	400.00	40.00	400.00
60-6400 Pressure Washing - Tobacco Farm Way	-	234.42	234.42	3,729.00	2,578.58	(1,150.42)	2,813.00
60-6550 Repair & Maintenance - Tobacco Farm Way	-	125.00	125.00	-	1,375.00	1,375.00	1,500.00
TOTAL Building	\$-	\$359.42	\$359.42	\$4,089.00	\$4,353.58	\$264.58	\$4,713.00
Landscape							
70-7010 Landscape - Contract - Tobacco Farm Way	571.00	571.25	0.25	5,710.00	6,283.75	573.75	6,855.00
TOTAL Landscape	\$571.00	\$571.25	\$0.25	\$5,710.00	\$6,283.75	\$573.75	\$6,855.00
Utilities							
90-9010 Electric- Tobacco Farm Way	-	32.00	32.00	324.29	352.00	27.71	384.00
90-9020 Water - Tobacco Farm Way	135.50	133.00	(2.50)	647.96	1,463.00	815.04	1,596.00
TOTAL Utilities	\$135.50	\$165.00	\$29.50	\$972.25	\$1,815.00	\$842.75	\$1,980.00
Other Expenses							
98-9805 Service Area Fees - Tobacco Farm Way	50.00	50.00	-	550.00	550.00	-	600.00
TOTAL Other Expenses	\$50.00	\$50.00	\$-	\$550.00	\$550.00	\$-	\$600.00
TOTAL EXPENSES	\$756.50	\$1,145.67	\$389.17	\$11,321.25	\$13,002.33	\$1,681.08	\$14,148.00
Tobacco Farm - Operating NET INCREASE (DECREASE)	\$422.55	\$33.33	\$389.22	\$1,648.30	(\$33.33)	\$1,681.63	\$-

Income Statement

Briar Chapel Community Association, Inc.
Tobacco Farm - Reserve
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Tobacco Farm - Reserve							
RESERVE FUND							
Income							
40-4045 Assessments To Reserves - Tobacco Farm Way	\$1,703.25	\$1,703.25	\$-	\$18,735.75	\$18,735.75	\$-	\$20,439.00
40-4161 Interest Income - RES/CC	10.33	-	10.33	91.01	-	91.01	-
40-4163 Interest Income - Investment(s)	112.96	-	112.96	1,318.26	-	1,318.26	-
TOTAL Income	<u>\$1,826.54</u>	<u>\$1,703.25</u>	<u>\$123.29</u>	<u>\$20,145.02</u>	<u>\$18,735.75</u>	<u>\$1,409.27</u>	<u>\$20,439.00</u>
RESERVE EXPENSE							
Building							
60-6550 Repair & Maintenance - Tobacco Farm Way	-	-	-	25,254.00	-	(25,254.00)	-
TOTAL Building	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$25,254.00</u>	<u>\$-</u>	<u>(\$25,254.00)</u>	<u>\$-</u>
Current Year Reserves							
99-9910 Reserves - General	1,826.54	-	(1,826.54)	(5,108.98)	-	5,108.98	-
TOTAL Current Year Reserves	<u>\$1,826.54</u>	<u>\$-</u>	<u>(\$1,826.54)</u>	<u>(\$5,108.98)</u>	<u>\$-</u>	<u>\$5,108.98</u>	<u>\$-</u>
Tobacco Farm - Reserve NET INCREASE (DECREASE)	<u>\$-</u>	<u>\$1,703.25</u>	<u>(\$1,703.25)</u>	<u>\$-</u>	<u>\$18,735.75</u>	<u>(\$18,735.75)</u>	<u>\$20,439.00</u>



Balance Sheet

Briar Chapel Community Association, Inc.
Winkler Way - Operating
End Date: 11/30/2023

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Assets

Operating Cash			
10-1010-30	NSB - Operating - Winkler Way	\$4,148.97	
Total Operating Cash:			\$4,148.97
Other Assets			
12-1200-30	Accounts Receivable - Winkler Way	421.46	
Total Other Assets:			\$421.46
Total Assets:			\$4,570.43

Liabilities & Equity

Members Equity			
35-3500-30	Prior Year(S) Profits/(Losses)	5,532.17	
Total Members Equity:			\$5,532.17
	Net Income Gain / Loss	(961.74)	
Total Liabilities & Equity:			\$4,570.43



Balance Sheet

Briar Chapel Community Association, Inc.
Winkler Way - Reserve
End Date: 11/30/2023

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Assets

Reserve Cash			
11-1170-31	NSB - Reserve - Winkler Way	\$34,135.35	
Total Reserve Cash:			\$34,135.35
Total Assets:			\$34,135.35

Liabilities & Equity

Liabilities			
20-2010-31	Accounts Payable	1,797.00	
Total Liabilities:			\$1,797.00
Capital Reserves			
30-3010-31	Reserves - General	33,545.05	
Total Capital Reserves:			\$33,545.05
Members Equity			
35-3500-31	Prior Year(S) Profits/(Losses)	(1,206.70)	
Total Members Equity:			(\$1,206.70)
	Net Income Gain / Loss	0.00	
			\$0.00
Total Liabilities & Equity:			\$34,135.35

Income Statement
Briar Chapel Community Association, Inc.
Winkler Way - Operating
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Winkler Way - Operating							
INCOME							
Income							
40-4030 Service Area Assessment - Winkler Way	\$2,950.22	\$2,950.25	(\$0.03)	\$32,452.42	\$32,452.75	(\$0.33)	\$35,403.00
40-4045 Assessments To Reserves - Winkler Way	(1,479.83)	(1,479.83)	-	(16,278.17)	(16,278.17)	-	(17,758.00)
TOTAL Income	\$1,470.39	\$1,470.42	(\$0.03)	\$16,174.25	\$16,174.58	(\$0.33)	\$17,645.00
TOTAL INCOME	\$1,470.39	\$1,470.42	(\$0.03)	\$16,174.25	\$16,174.58	(\$0.33)	\$17,645.00
EXPENSES							
Building							
60-6126 Pest Control - Winkler Way	-	-	-	504.00	560.00	56.00	560.00
60-6400 Pressure Washing - Winkler Way	-	289.00	289.00	5,220.60	3,179.00	(2,041.60)	3,468.00
60-6550 Repair & Maintenance - Winkler Way	-	100.00	100.00	-	1,100.00	1,100.00	1,200.00
TOTAL Building	\$-	\$389.00	\$389.00	\$5,724.60	\$4,839.00	(\$885.60)	\$5,228.00
Landscape							
70-7010 Landscape - Contract - Winkler Way	800.00	799.75	(0.25)	8,800.00	8,797.25	(2.75)	9,597.00
TOTAL Landscape	\$800.00	\$799.75	(\$0.25)	\$8,800.00	\$8,797.25	(\$2.75)	\$9,597.00
Utilities							
90-9010 Electricity - Winkler Way	-	32.00	32.00	320.39	352.00	31.61	384.00
90-9020 Water - Winkler Way	335.50	133.00	(202.50)	1,521.00	1,463.00	(58.00)	1,596.00
TOTAL Utilities	\$335.50	\$165.00	(\$170.50)	\$1,841.39	\$1,815.00	(\$26.39)	\$1,980.00
Other Expenses							
98-9805 Service Area Fees - Winkler Way	70.00	70.00	-	770.00	770.00	-	840.00
TOTAL Other Expenses	\$70.00	\$70.00	\$-	\$770.00	\$770.00	\$-	\$840.00
TOTAL EXPENSES	\$1,205.50	\$1,423.75	\$218.25	\$17,135.99	\$16,221.25	(\$914.74)	\$17,645.00
Winkler Way - Operating NET INCREASE (DECREASE)	\$264.89	\$46.67	\$218.22	(\$961.74)	(\$46.67)	(\$915.07)	\$-

Income Statement

Briar Chapel Community Association, Inc.
Winkler Way - Reserve
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Winkler Way - Reserve							
RESERVE FUND							
Income							
40-4045 Assessments To Reserves - Winkler Way	\$1,479.83	\$1,479.83	\$-	\$16,278.17	\$16,278.17	\$-	\$17,758.00
40-4161 Interest Income - RES/CC	54.85	-	54.85	407.11	-	407.11	-
TOTAL Income	<u>\$1,534.68</u>	<u>\$1,479.83</u>	<u>\$54.85</u>	<u>\$16,685.28</u>	<u>\$16,278.17</u>	<u>\$407.11</u>	<u>\$17,758.00</u>
RESERVE EXPENSE							
Building							
60-6552 Building Exterior - Winkler Way	1,797.00	-	(1,797.00)	8,425.85	-	(8,425.85)	-
TOTAL Building	<u>\$1,797.00</u>	<u>\$-</u>	<u>(\$1,797.00)</u>	<u>\$8,425.85</u>	<u>\$-</u>	<u>(\$8,425.85)</u>	<u>\$-</u>
Current Year Reserves							
99-9910 Reserves - General	(262.32)	-	262.32	8,259.43	-	(8,259.43)	-
TOTAL Current Year Reserves	<u>(\$262.32)</u>	<u>\$-</u>	<u>\$262.32</u>	<u>\$8,259.43</u>	<u>\$-</u>	<u>(\$8,259.43)</u>	<u>\$-</u>
Winkler Way - Reserve NET INCREASE (DECREASE)	<u>\$-</u>	<u>\$1,479.83</u>	<u>(\$1,479.83)</u>	<u>\$-</u>	<u>\$16,278.17</u>	<u>(\$16,278.17)</u>	<u>\$17,758.00</u>
NET INCREASE (DECREASE)	<u>(\$38,355.15)</u>	<u>\$111,735.67</u>	<u>(\$150,090.82)</u>	<u>\$285,955.56</u>	<u>\$47,952.70</u>	<u>\$238,002.86</u>	<u>\$162,049.04</u>