



# Financial Statement Analysis

Prepared by the Financial Team

**Association Name:** Brambleton Community Association

**Statement Date:** December 31, 2017

## Balance Sheet Notable Items:

- These financial statements were prepared using the accrual basis of accounting as required by Generally Accepted Accounting Principles (GAAP), where income is recorded when it is earned and expenses are recorded when they are incurred.
- The Association has excess operating funds in retained earnings of \$241,494 (retained earnings and net excess) representing approximately 2.04% of annual assessments. Auditors typically recommend that Association's maintain excess operating funds at a level of 10% to 15% of annual assessments.

## Cash Related Notable Items:

- A new 60 month Goldman Sachs 60 month CD (2.50%) was opened in December. The current value of this investment is \$199,000.

## Disbursements Notable Items:

- There were three Reserve Fund disbursements this period. \$3,320 was paid to Sunband, Inc. for community center rot repair. \$691 was charged on the American Express for Vertex Water Features. \$2,100 was paid to TDS, LLC for concrete repair.

## Income Statement Notable Items:

- The Association has a Net Operating Surplus of \$10,726 as of 12/31/17.
- Total Assessment Income is \$14,624 under budget for the current month and \$23,298 over budget for the year. There are 799 condominiums, 2,350 townhomes, 2,100 single family and 426 common driveway units as of 12/31/17.
- Activity Income (#44300) is negative \$33,484 for the current month due to the reclassification of income to Rental Fees (#43500), Advertising Income (#43750) and Miscellaneous Income – PUD (#43000-44600).
- Bad Debt Expense (#BZ-1275) is \$14,897 over budget for the current month and \$6,616 over budget for the year. This line item consists of write-offs per the Board and the 2017 Allowance for Doubtful Accounts estimate. For further details on the Allowance for Doubtful Accounts estimate, please see the attached Delinquency Report.
- Cost of Collections (#BZ-1350) is negative \$2,565 for the current month due to an over estimate of expense in prior periods.
- Feature/Irrigation Electric (#BZ-4052) is negative \$515 for the current month due to an over estimate of expense in the prior period.
- Irrigation Water (#BZ-4600) is \$40,619 over budget for the current month and \$181,510 over budget year-to-date. This line item consists of an estimate of expense through 12/31/17 based on invoices from Loudoun Water for services through 10/18/17.



c/o FirstService Residential  
 11351 Random Hills Rd Ste 500  
 Fairfax VA 22030

Brambleton Comm Assoc COMPARATIVE BALANCE SHEET AS OF 12/31/2017
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Account #		Current Month	Prior Month	Variance
<b>ASSETS</b>				
<i>OPERATING CASH:</i>				
10000	PETTY CASH	317.93	317.93	0.00
10120 BOARD	OPERATING CHECKING BOARD/COMM	4,723.00	6,253.50	(1,530.50)
10120 UNIONB	OPERATING CHECKING UNION BANK	724,837.73	1,060,588.92	(335,751.19)
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	TOTAL OPERATING CASH	729,878.66	1,067,160.35	(337,281.69)
<i>CASH INVESTMENTS:</i>				
10200	MONEY MARKET	2,155,401.88	2,154,169.02	1,232.86
10300	CD'S	2,836,859.11	2,392,859.11	444,000.00
10800	INVESTMENT ACCT	67,486.26	199,691.69	(132,205.43)
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	TOTAL CASH INVESTMENTS	5,059,747.25	4,746,719.82	313,027.43
<i>OTHER CURRENT ASSETS:</i>				
11000	A/R ASSESSMENTS	151,894.00	145,581.39	6,312.61
11005	A/R RESALE DISCL	3,217.01	2,607.71	609.30
11010	A/R TOWNHOME ASSMT	13,370.68	13,890.38	(519.70)
11020	A/R SINGLE FAM ASSMT	10,071.54	10,600.32	(528.78)
11025	A/R ALLEY ASSMT	2,511.55	2,586.62	(75.07)
11030	A/R CONDO ASSMT	0.00	25.00	(25.00)
11051	A/R GROUNDS MAINT	3,277.27	3,092.12	185.15
11600	A/R VIOLATIONS	2,773.90	2,934.00	(160.10)
11900	ALLOW FOR DOUBT ACTS	(141,142.59)	(129,737.69)	(11,404.90)
12000	ACCRUED INTEREST	16,315.82	17,402.28	(1,086.46)
13000	A/R MISC OWNER ACCT	200.00	200.00	0.00
13002	A/R MOWING	400.00	400.00	0.00
13100	A/R LATE/ADMIN FEES	19,146.27	19,341.80	(195.53)
13106	A/R COLLECTION CHGS	2,010.00	2,064.27	(54.27)
13107	A/R FORECLOSURE ADMN	100.00	100.00	0.00
13125	A/R H/O INTEREST	247.47	247.47	0.00
13150	A/R NSF FEES	590.00	895.08	(305.08)
13200	A/R LEGAL FEES	8,308.79	8,308.79	0.00
15000	PREPAID EXPENSES	11,080.02	73,875.21	(62,795.19)
15010	PREPAID INSURANCE	12,631.27	20,230.51	(7,599.24)
15500	INTEREST WITHHOLDING	6,196.94	4,793.60	1,403.34
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	TOTAL OTHER CURRENT ASSETS	123,199.94	199,438.86	(76,238.92)
<i>NON-CURRENT ASSETS:</i>				
18000	FIXED ASSETS	156,271.86	156,271.86	0.00
19000	ACCUM DEPRECIATION	(118,193.37)	(118,193.37)	0.00
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	TOTAL NON-CURRENT ASSETS	38,078.49	38,078.49	0.00
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	TOTAL ASSETS	5,950,904.34	6,051,397.52	(100,493.18)
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Brambleton Comm Assoc COMPARATIVE BALANCE SHEET AS OF 12/31/2017
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Account #		Current Month	Prior Month	Variance
<b>LIABILITIES AND OWNERS EQUITY</b>				
<i>CURRENT LIABILITIES:</i>				
20100	ACCOUNTS PAYABLE	2,542.94	65,728.94	63,186.00
20200	ACCRUED EXPENSES	910,650.31	966,031.48	55,381.17
21000	SALARIES PAYABLE	38,862.28	30,081.85	(8,780.43)
21050	VACATION PAYABLE	10,069.63	10,069.63	0.00
21300	PAYROLL TAX PAYABLE	6,438.00	4,984.00	(1,454.00)
22000	PREPAID ASSESSMENTS	376,751.99	433,724.57	56,972.58
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	TOTAL CURRENT LIABILITIES	1,345,315.15	1,510,620.47	165,305.32
 <i>OWNERS EQUITY:</i>				
38000 38000	RESERVES REPLACEMENT RESERVES	1,643,108.47	1,620,733.58	(22,374.89)
38000 38250	RESERVES RECREATION	420,010.12	408,676.12	(11,334.00)
38000 38300	RESERVES CAPITAL IMPROVEMENT	1,003,068.00	1,003,068.00	0.00
38000 38310	RESERVES TOWNHOME	767,484.50	749,128.50	(18,356.00)
38000 39660	RESERVES SINGLE FAMILY	530,424.50	525,414.50	(5,010.00)
30500	RETAINED EARNINGS	230,768.03	230,768.03	0.00
	NET EXCESS/(DEFICIT)	10,725.57	2,988.32	(7,737.25)
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	TOTAL OWNERS EQUITY	4,605,589.19	4,540,777.05	(64,812.14)
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	TOTAL LIABILITIES & OWNERS EQUITY	5,950,904.34	6,051,397.52	100,493.18
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Brambleton Comm Assoc  
 INCOME STATEMENT  
 12/31/2017

	CURRENT ACTUAL	CURRENT BUDGET	VARIANCE	Y-T-D ACTUAL	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
INCOME:								
ASSESSMENT INCOME:								
41000	RESIDENTIAL ASSESSMENTS	270,476.65	279,006	8,529.35	3,197,744.25	3,190,221	(7,523.25)	3,190,221 (7,523.25)
40000 40000	OWNER ONE-TIME ASSESSMENTS	7,000.00	10,413	3,413.00	93,500.00	125,000	31,500.00	125,000 31,500.00
41040	RECREATION ASSESSMENTS	44,548.86	45,808	1,259.14	527,318.21	525,975	(1,343.21)	525,975 (1,343.21)
40100	BUILDER ONE-TIME ASSESSMENTS	29,000.00	10,413	(18,587.00)	125,000.00	125,000	0.00	125,000 0.00
41100	COMMUNITY SERVICES ASSESSMENTS	505,277.70	518,307	13,029.30	5,987,697.18	5,975,436	(12,261.18)	5,975,436 (12,261.18)
41030	CONDOMINIUM ASSESSMENTS	36,426.39	36,427	0.61	437,116.68	437,069	(47.68)	437,069 (47.68)
41020	SF DETACHED ASSESSMENTS	39,510.92	40,254	743.08	471,448.64	468,292	(3,156.64)	468,292 (3,156.64)
41010	SF ATTACHED ASSESSMENTS	58,717.56	61,551	2,833.44	688,885.25	689,592	706.75	689,592 706.75
41025	COMMON DRIVEWAY ASSESSMENT	5,431.50	5,434	2.50	62,227.31	65,175	2,947.69	65,175 2,947.69
41051	GROUNDS MAINT FEE	29,316.60	32,717	3,400.40	341,656.83	354,132	12,475.17	354,132 12,475.17
	<b>TOTAL ASSESSMENT INCOME</b>	<b>1,025,706.18</b>	<b>1,040,330</b>	<b>14,623.82</b>	<b>11,932,594.35</b>	<b>11,955,892</b>	<b>23,297.65</b>	<b>11,955,892 23,297.65</b>
OTHER INCOME:								
42000 42000	INTEREST INCOME	5,705.98	3,750	(1,955.98)	58,774.35	45,000	(13,774.35)	45,000 (13,774.35)
42000 42003	HOMEOWNER INTEREST	42.01	163	120.99	1,214.28	2,000	785.72	2,000 785.72
44300	ACTIVITY INCOME	(33,483.95)	7,832	41,315.95	244,091.26	175,800	(68,291.26)	175,800 (68,291.26)
43450	POOL PASS/GUEST FEES	0.00	0	0.00	970.00	4,000	3,030.00	4,000 3,030.00
43453	POOL CONCESSIONS INC	0.00	0	0.00	154.30	2,000	1,845.70	2,000 1,845.70
43500	RENTAL FEES	34,396.75	3,750	(30,646.75)	33,211.75	45,000	11,788.25	45,000 11,788.25
43100	LATE FEES	6,375.00	4,163	(2,212.00)	67,829.66	50,000	(17,829.66)	50,000 (17,829.66)
43770	RESALE PACKAGES	1,225.00	0	(1,225.00)	20,800.00	18,500	(2,300.00)	18,500 (2,300.00)
43000 43001	MISCELLANEOUS INCOME	250.00	163	(87.00)	5,158.14	2,000	(3,158.14)	2,000 (3,158.14)
43200	LEGAL FEE INCOME	530.60	1,663	1,132.40	26,978.19	20,000	(6,978.19)	20,000 (6,978.19)
43106	COLLECTION FEES	825.00	682	(143.00)	9,520.00	8,250	(1,270.00)	8,250 (1,270.00)
44350 44353	PROGRAMMING (ACTIVITIES) INCOM	5,472.94	1,784	(3,688.94)	30,419.68	22,000	(8,419.68)	22,000 (8,419.68)
43750	ADVERTISING INCOME	23,627.40	4,924	(18,703.40)	28,359.40	42,000	13,640.60	42,000 13,640.60
43000 43900	MISC INC VIOLATION FEES	0.00	0	0.00	310.00	0	(310.00)	0 (310.00)
43000 44600	MISC INC PUD	532.55	1,337	804.45	532.55	16,000	15,467.45	16,000 15,467.45
	<b>TOTAL OTHER INCOME</b>	<b>45,499.28</b>	<b>30,211</b>	<b>(15,288.28)</b>	<b>528,323.56</b>	<b>452,550</b>	<b>(75,773.56)</b>	<b>452,550 (75,773.56)</b>
	<b>TOTAL INCOME</b>	<b>1,071,205.46</b>	<b>1,070,541</b>	<b>(664.46)</b>	<b>12,460,917.91</b>	<b>12,408,442</b>	<b>(52,475.91)</b>	<b>12,408,442 (52,475.91)</b>
EXPENSES:								
ADMINISTRATIVE:								
BZ 1000	OFFICE SUPPLIES	1,159.51	1,000	(159.51)	6,865.56	12,000	5,134.44	12,000 5,134.44
BZ 1015	BAC APPAREL	1,327.90	0	(1,327.90)	3,375.23	3,000	(375.23)	3,000 (375.23)
BZ 1050	OFFICE EQUIPMENT	617.38	1,250	632.62	15,994.62	15,000	(994.62)	15,000 (994.62)
BZ 1025	IT SOLUTIONS/SUPPORT	490.85	1,585	1,094.15	28,442.72	30,000	1,557.28	30,000 1,557.28
BZ 1100	POSTAGE	2,466.88	1,202	(1,264.88)	23,646.14	22,000	(1,646.14)	22,000 (1,646.14)



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Brambleton Comm Assoc  
 INCOME STATEMENT  
 12/31/2017

	CURRENT ACTUAL	CURRENT BUDGET	VARIANCE	Y-T-D ACTUAL	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET	BUDGET REMAINING	
BZ 1150	PRINTING/COPYING	532.15	123	(409.15)	31,397.94	34,000	2,602.06	34,000	2,602.06
BZ 1175	OFFICE LEASE	3,750.00	3,750	0.00	45,000.00	45,000	0.00	45,000	0.00
BZ 1200	OFFICE TELECOMMUNICATIONS	2,693.19	1,000	(1,693.19)	16,359.47	12,000	(4,359.47)	12,000	(4,359.47)
BZ 1250	BANK CHARGES	50.00	100	50.00	146.55	1,200	1,053.45	1,200	1,053.45
BZ 1275	BAD DEBT EXPENSE	16,234.37	1,337	(14,897.37)	22,615.81	16,000	(6,615.81)	16,000	(6,615.81)
BZ 1300	MISCELLANEOUS EXPENSE	0.00	500	500.00	2,322.00	6,000	3,678.00	6,000	3,678.00
BZ 1350	COST OF COLLECTIONS	(2,565.00)	3,000	5,565.00	32,389.76	36,000	3,610.24	36,000	3,610.24
BZ 1400	INCOME TAXES	0.00	2,953	2,953.00	9,177.00	13,000	3,823.00	13,000	3,823.00
BZ 1410	PROPERTY TAXES	0.00	1	1.00	5,664.00	4,500	(1,164.00)	4,500	(1,164.00)
BZ 1450	INSURANCE	7,599.24	7,087	(512.24)	90,249.68	85,000	(5,249.68)	85,000	(5,249.68)
BZ 1500	SOCIAL ACTIVITIES	11,650.07	11,088	(562.07)	234,325.39	215,000	(19,325.39)	215,000	(19,325.39)
BZ 1525	PERMITTING/FEES	0.00	0	0.00	1,630.00	7,000	5,370.00	7,000	5,370.00
BZ 1535	VOL RECRUITMENT/RET	0.00	0	0.00	4,646.46	8,500	3,853.54	8,500	3,853.54
BZ 1545	PROGRAMMING EXPENSES	0.00	0	0.00	0.00	800	800.00	800	800.00
BZ 1575	COMMUNITY PARTNRSHPs	0.00	0	0.00	0.00	5,000	5,000.00	5,000	5,000.00
BZ 1600	BOARD/COMMITTEE EXPENSE	7,410.59	48	(7,362.59)	8,635.45	8,500	(135.45)	8,500	(135.45)
	<b>TOTAL ADMINISTRATIVE</b>	<b>53,417.13</b>	<b>36,024</b>	<b>(17,393.13)</b>	<b>582,883.78</b>	<b>579,500</b>	<b>(3,383.78)</b>	<b>579,500</b>	<b>(3,383.78)</b>
	<b>PROFESSIONAL SERVICES:</b>								
BZ 2000	LEGAL FEES	50.00	1,000	950.00	12,273.71	12,000	(273.71)	12,000	(273.71)
BZ 2005	LEGAL-COLLECTIONS	4,956.33	3,337	(1,619.33)	58,294.51	40,000	(18,294.51)	40,000	(18,294.51)
BZ 2050	AUDIT/TAX RETURNS	0.00	0	0.00	13,400.00	13,500	100.00	13,500	100.00
BZ 2100	MANAGEMENT FEES	13,018.98	12,618	(400.98)	150,518.98	145,707	(4,811.98)	145,707	(4,811.98)
BZ 2125	COMMUNICATIONS & GRAPHIC SERVI	2,280.44	2,337	56.56	20,194.21	28,000	7,805.79	28,000	7,805.79
BZ 2130	WEBSITE	581.48	100	(481.48)	6,147.07	10,000	3,852.93	10,000	3,852.93
BZ 2150	MANAGEMENT REIMBURSEMENTS	0.00	0	0.00	553.79	0	(553.79)	0	(553.79)
BZ 2175	TRAINING & EDUCATION	100.00	0	(100.00)	13,016.98	15,000	1,983.02	15,000	1,983.02
BZ 2180	DUES & SUBSCRIPTIONS	408.00	762	354.00	5,244.75	2,900	(2,344.75)	2,900	(2,344.75)
BZ 2200	CONSULTING/ENGINEERING	0.00	837	837.00	0.00	10,000	10,000.00	10,000	10,000.00
BZ 2250	MANAGEMENT PAYROLL REIMBURSEME	131,537.82	122,701	(8,836.82)	953,237.45	950,000	(3,237.45)	950,000	(3,237.45)
BZ 2275	EMPLOYEE BENEF/FEES	24,569.96	19,163	(5,406.96)	221,794.97	230,000	8,205.03	230,000	8,205.03
	<b>TOTAL PROFESSIONAL SERVICE</b>	<b>177,503.01</b>	<b>162,855</b>	<b>(14,648.01)</b>	<b>1,454,676.42</b>	<b>1,457,107</b>	<b>2,430.58</b>	<b>1,457,107</b>	<b>2,430.58</b>
	<b>RESERVE CONTRIBUTIONS-GENERAL</b>								
BZ 3050	GENERAL RESERVES	26,386.00	26,386	0.00	316,698.00	316,698	0.00	316,698	0.00
	<b>TOTAL RESERVES-GENERAL</b>	<b>26,386.00</b>	<b>26,386</b>	<b>0.00</b>	<b>316,698.00</b>	<b>316,698</b>	<b>0.00</b>	<b>316,698</b>	<b>0.00</b>
	<b>MAINTENANCE &amp; SERVICES:</b>								
BZ 4000	WATER/SEWER	0.00	250	250.00	330.89	3,000	2,669.11	3,000	2,669.11
BZ 4050	COMMON ELECTRICITY	1,819.97	2,337	517.03	20,619.19	28,000	7,380.81	28,000	7,380.81
BZ 4052	FEATURE/IRRIG ELEC	(515.03)	2,413	2,928.03	27,022.43	29,000	1,977.57	29,000	1,977.57



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		CURRENT ACTUAL	CURRENT BUDGET	VARIANCE	Y-T-D ACTUAL	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
BZ 4054	STREETLIGHT ELECTRIC	5,431.39	5,837	405.61	62,172.79	70,000	7,827.21	70,000	7,827.21
BZ 4100	GAS	617.32	587	(30.32)	3,306.62	7,000	3,693.38	7,000	3,693.38
BZ 4150	LANDSCAPE MAINT CONT	92,880.00	92,000	(880.00)	1,115,167.95	1,104,000	(11,167.95)	1,104,000	(11,167.95)
BZ 4155	LANDSCAPE PROJECTS	0.00	10,394	10,394.00	13,053.19	30,000	16,946.81	30,000	16,946.81
BZ 4160	IRRIGATION CONTRACT	990.00	7,688	6,698.00	11,730.00	92,256	80,526.00	92,256	80,526.00
BZ 4165	FERTILIZATION CONT	4,715.00	7,159	2,444.00	90,095.00	85,930	(4,165.00)	85,930	(4,165.00)
BZ 4175	TREE PRUNING/MAINTENANCE	0.00	1,663	1,663.00	69,722.50	20,000	(49,722.50)	20,000	(49,722.50)
BZ 4200	SNOW REMOVAL	3,267.02	0	(3,267.02)	6,142.56	30,000	23,857.44	30,000	23,857.44
BZ 4250	JANITORIAL CONTRACT	2,699.02	2,750	50.98	24,985.24	33,000	8,014.76	33,000	8,014.76
BZ 4300	HVAC MAINT CONTRACT	0.00	0	0.00	2,551.25	8,000	5,448.75	8,000	5,448.75
BZ 4325	PEST CONTROL	0.00	0	0.00	100.00	1,500	1,400.00	1,500	1,400.00
BZ 4350	FIRE/SEC SYS MONIT	0.00	663	663.00	4,742.50	8,000	3,257.50	8,000	3,257.50
BZ 4375	PATROL SERVICES	0.00	2,898	2,898.00	12,541.80	40,000	27,458.20	40,000	27,458.20
BZ 4400	TRASH REMOVAL	141.98	188	46.02	2,314.68	2,300	(14.68)	2,300	(14.68)
BZ 4500	FLORAL ROTATIONS	0.00	0	0.00	37,244.75	40,000	2,755.25	40,000	2,755.25
BZ 4550	IRRIGATION REPAIRS	638.75	0	(638.75)	38,265.02	60,000	21,734.98	60,000	21,734.98
BZ 4600	IRRIGATION WATER	41,219.00	600	(40,619.00)	331,510.41	150,000	(181,510.41)	150,000	(181,510.41)
BZ 4650	RETENTION POND MAINT	0.00	1,052	1,052.00	36,827.16	38,000	1,172.84	38,000	1,172.84
BZ 4700	GEN REPAIR & MAINT	1,187.07	1,250	62.93	8,535.49	15,000	6,464.51	15,000	6,464.51
BZ 4710	STREETLIGHT REPAIRS	0.00	413	413.00	2,397.84	5,000	2,602.16	5,000	2,602.16
BZ 4750	MAINT SUPPLIES & EQP	520.06	875	354.94	7,288.20	10,500	3,211.80	10,500	3,211.80
BZ 4755	DOG WASTE SUPPLIES	5,849.32	2,100	(3,749.32)	17,897.54	15,000	(2,897.54)	15,000	(2,897.54)
BZ 4760	RENTAL EQUIP/TRUCKS	0.00	250	250.00	205.25	3,000	2,794.75	3,000	2,794.75
BZ 4775	VEHICLE EXPENSES	792.79	1,788	995.21	19,889.01	21,500	1,610.99	21,500	1,610.99
70000 70000	CAPITAL EXPENSES	0.00	1,663	1,663.00	200,455.26	20,000	(180,455.26)	20,000	(180,455.26)
	TOTAL MAINTENANCE & SERVIC	162,253.66	146,818	(15,435.66)	2,167,114.52	1,969,986	(197,128.52)	1,969,986	(197,128.52)
	LIMITED COMMON EXPENSES:								
BZ 5000	TELECOMMUNICATIONS SERVICES	501,007.79	520,984	19,976.21	5,916,294.84	5,975,436	59,141.16	5,975,436	59,141.16
	TOTAL LIMITED COMMON EXPS	501,007.79	520,984	19,976.21	5,916,294.84	5,975,436	59,141.16	5,975,436	59,141.16
	SINGLE FAMILY ATTACHED (TH):								
BZ 6000	TRASH SERVICE	32,900.00	35,482	2,582.00	388,194.03	394,287	6,092.97	394,287	6,092.97
BZ 6010	GROUPS MAINTENANCE	30,618.00	32,027	1,409.00	356,922.00	354,132	(2,790.00)	354,132	(2,790.00)
BZ 6025	REPAIR/MAINT/SUPPLY	359.44	400	40.56	2,204.61	4,800	2,595.39	4,800	2,595.39
BZ 6050	SNOW REMOVAL	3,022.29	4,000	977.71	10,677.50	45,000	34,322.50	45,000	34,322.50
BZ 6100	STREET/PARKING RESERVES	20,456.00	20,456	0.00	245,505.00	245,505	0.00	245,505	0.00
	TOTAL SINGLE FAMILY ATTACH	87,355.73	92,365	5,009.27	1,003,503.14	1,043,724	40,220.86	1,043,724	40,220.86
	SINGLE FAMILY DETACHED:								
BZ 7000	TRASH SERVICE	39,000.00	40,206	1,206.00	463,251.07	468,292	5,040.93	468,292	5,040.93



c/o FirstService Residential  
 11351 Random Hills Rd Ste 500  
 Fairfax VA 22030

Brambleton Comm Assoc <b>INCOME STATEMENT</b> 12/31/2017
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	CURRENT ACTUAL	CURRENT BUDGET	VARIANCE	Y-T-D ACTUAL	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET	BUDGET REMAINING
TOTAL SINGLE FAMILY DETACH	39,000.00	40,206	1,206.00	463,251.07	468,292	5,040.93	468,292	5,040.93
COMMON DRIVEWAY EXPENSE								
BZ 8000 COMMON DRIVEWAY SNOW REMOVAL	0.00	500	500.00	1,000.00	3,000	2,000.00	3,000	2,000.00
BZ 8025 REPAIR/MAINT/SUPPLY	0.00	163	163.00	0.00	2,000	2,000.00	2,000	2,000.00
BZ 8050 COMMON DRIVEWAY RESERVES	5,010.00	5,010	0.00	60,175.00	60,175	0.00	60,175	0.00
TOTAL COMMON DRIVEWAY	5,010.00	5,673	663.00	61,175.00	65,175	4,000.00	65,175	4,000.00
RECREATION EXPENSES:								
BZ 9000 POOL MANAGEMENT CONTRACT	0.00	0	0.00	285,900.50	300,000	14,099.50	300,000	14,099.50
BZ 9050 POOL REPAIR & MAINTENANCE	0.00	0	0.00	11,767.96	18,000	6,232.04	18,000	6,232.04
BZ 9150 POOL SUPPLIES	0.00	56	56.00	6,824.61	13,000	6,175.39	13,000	6,175.39
BZ 9200 POOL REGISTRATION SUPPLIES	0.00	0	0.00	3,206.35	4,500	1,293.65	4,500	1,293.65
BZ 9225 POOL CONCESSIONS	0.00	0	0.00	0.00	1,000	1,000.00	1,000	1,000.00
BZ 9250 POOL TELEPHONE	0.00	250	250.00	680.57	3,000	2,319.43	3,000	2,319.43
BZ 9300 POOL FLORAL ROTATION	0.00	0	0.00	0.00	4,000	4,000.00	4,000	4,000.00
BZ 9350 POOL WATER	100.00	1,700	1,600.00	16,566.82	18,000	1,433.18	18,000	1,433.18
BZ 9360 POOL ELECTRIC	50.00	1,000	950.00	13,727.51	25,000	11,272.49	25,000	11,272.49
BZ 9370 POOL GAS	50.89	225	174.11	3,786.62	5,000	1,213.38	5,000	1,213.38
BZ 9380 POOL JANITORIAL	0.00	0	0.00	6,159.63	4,500	(1,659.63)	4,500	(1,659.63)
BZ 9450 RECREATION RESERVES	11,334.00	11,334	0.00	135,975.00	135,975	0.00	135,975	0.00
TOTAL RECREATION EXPENSES	11,534.89	14,565	3,030.11	484,595.57	531,975	47,379.43	531,975	47,379.43
TOTAL EXPENSES AND RESERVE	1,063,468.21	1,045,876	(17,592.21)	12,450,192.34	12,407,893	(42,299.34)	12,407,893	(42,299.34)
NET EXCESS/(DEFICIT)	7,737.25	24,665	16,927.75	10,725.57	549	(10,176.57)	549	(10,176.57)

BRA Brambleton Comm Assoc  
For Banks BZ-BU to BZ-UB  
For All Vendors

FirstService Residential  
11351 Random Hills Road  
Suite 500  
Fairfax VA 22030

Vendor	Name	Invoice Date	Voucher Description	Check	Check Date	Amount
REPUBL	REPUBLIC SERVICES	09/28/2017	09/28- TRASH	070253	12/07/2017	71,576.82
REPUBL	REPUBLIC SERVICES	10/28/2017	10/28- TRASH	070253	12/07/2017	71,826.10
&18115	Adam Dean	06/30/2017	Refund	070254	12/11/2017	191.28
BRA000	BRAMBLETON CA	12/12/2017	13 M CD @ ALLIANCE BNK	070255	12/13/2017	245,000.00
STAP04	STAPLES	11/15/2017	Office supplie 1711	101995	12/04/2017	145.87
SPRIN5	SPRINT	11/09/2017	Cell phone 1712	101996	12/04/2017	222.60
VERIZ2	VERIZON	11/09/2017	Startford Fios 1712	101997	12/04/2017	12.71
PROSHR	PROSHRED SECURITY	10/17/2017	doc shred 1710	101998	12/04/2017	45.00
PROSHR	PROSHRED SECURITY	11/13/2017	doc shred 1711	101998	12/04/2017	45.00
KTIRRG	KT IRRIGATION, LLC	10/31/2017	RynBrr irr rpr	101999	12/04/2017	166.95
QUAILR	QUAIL RUN SIGNS INC	11/02/2017	Santa signs	102000	12/04/2017	85.00
NOVEC3	NOVEC	11/21/2017	42564Blu Ele 1711	102001	12/04/2017	27.30
NOVEC3	NOVEC	11/21/2017	22755Swe Ele 1711	102002	12/04/2017	27.42
NOVEC3	NOVEC	11/21/2017	42557Mag ele 1711	102003	12/04/2017	26.42
NOVEC3	NOVEC	11/21/2017	42645Reg ele 1711	102004	12/04/2017	385.55
NOVEC3	NOVEC	11/21/2017	42649Leg ele 1711	102005	12/04/2017	70.61
NOVEC3	NOVEC	11/21/2017	22825Hig Ele 1711	102006	12/04/2017	1,331.85
NOVEC3	NOVEC	11/21/2017	42395Rya Ele 1712	102007	12/04/2017	298.27
NOVEC3	NOVEC	11/21/2017	22910Bel ele 1711	102008	12/04/2017	26.42
NOVEC3	NOVEC	11/21/2017	22756Tuc ele 1711	102009	12/04/2017	26.42
NOVEC3	NOVEC	11/21/2017	42669Leg ele 1711	102010	12/04/2017	29.42
NOVEC3	NOVEC	11/21/2017	LegPar ele 1711	102011	12/04/2017	98.65
NOVEC3	NOVEC	11/21/2017	22867Vic ele 1711	102012	12/04/2017	92.81
NOVEC3	NOVEC	11/21/2017	22754Bro ele 1711	102013	12/04/2017	27.30
NOVEC3	NOVEC	11/21/2017	23010Par ele 1711	102014	12/04/2017	1,250.61
NOVEC3	NOVEC	11/27/2017	Minerva ele 1711	102015	12/04/2017	3,094.97
NOVEC3	NOVEC	11/28/2017	42380Gra ele 1712	102016	12/04/2017	512.85
NOVEC3	NOVEC	11/28/2017	23527Bel ele 1711	102017	12/04/2017	27.30
SUNBAN	SUNBAND INC	11/01/2017	Cleaning 1710	102018	12/04/2017	2,485.00
SUNBAN	SUNBAND INC	10/01/2017	Cleaning 1712	102018	12/04/2017	2,524.02
SUNBAN	SUNBAND INC	11/16/2017	CC Exterior trim rpr	102018	12/04/2017	3,320.00
LOUDC0	COUNTY OF LOUDOUN	11/15/2017	Zombie deputies	102019	12/04/2017	585.00
VERI12	VERIZON	11/08/2017	42645Reg FIOS 1712	102020	12/04/2017	282.71
VERI12	VERIZON	11/15/2017	CC fios 1712	102021	12/04/2017	38.16
VERI12	VERIZON	11/16/2017	Corner fios 1712	102022	12/04/2017	349.51
THEVIE	THE VIEWABOVEVA LLC	11/28/2017	Filming MM 1712	102023	12/04/2017	350.00
DELAGE	DE LAGE LANDEN	11/25/2017	Copier Lease 1711	102024	12/04/2017	422.38
AMEEXP	AMERICAN EXPRESS	11/12/2017	AMEX 1711	102025	12/04/2017	12,769.75
CITICA	CITI CARDS	11/15/2017	Events	102026	12/04/2017	340.00
VERIZ2	VERIZON	11/30/2017	Office Fios 1711	102027	12/08/2017	107.79
HASLE3	TOTALFUNDS BY HASLER	11/26/2017	Postage 1712	102028	12/08/2017	500.00
VAWATE	VIRGINIA WATERS &	12/05/2017	Pond Maint 1711	102029	12/08/2017	2,700.00
LCSA00	LOUDOUN WATER	11/28/2017	Hydant Meter 1712	102030	12/08/2017	10.00
FSRDC0	FIRSTSERVICE RESIDENTIAL	10/01/2017	Fin.Magnt 12/10	102031	12/08/2017	18,386.02
FSRDC0	FIRSTSERVICE RESIDENTIAL	10/01/2017	Fin.Magnt 12/10	102031	12/08/2017	-1,275.00
RESTO5	RESTON LIMOUSINE	12/05/2017	Bus drvr 171203	102032	12/08/2017	270.00
NOVATE	NORTHERN VIRGINIA	12/01/2017	Bulk Fios 1711	102033	12/08/2017	497,444.20
NOVEC3	NOVEC	11/28/2017	23503Qui Ele 1712	102034	12/08/2017	349.52
NOVEC3	NOVEC	11/28/2017	42255Pal Ele 1712	102035	12/08/2017	927.52
SUNBAN	SUNBAND INC	12/01/2017	Party cleanup	102036	12/08/2017	175.00
WEXBAN	WEX BANK	11/23/2017	Fuel 1712	102037	12/08/2017	1,005.00
PERFE5	PERFECT SETTINGS, LLC	10/07/2017	Fall fest tents	102038	12/08/2017	741.07
PERFE5	PERFECT SETTINGS, LLC	10/07/2017	FF Tents	102038	12/08/2017	2,112.05
CTYLO2	COUNTY OF LOUDOUN DEPT	12/04/2017	Landfill 1711	102039	12/08/2017	139.50
HERIT1	HERITAGE LNDSCP SVC LLC	12/08/2017	TH w/ GM 1711	102040	12/12/2017	30,402.00
COMMW2	COMMONWEALTH DIGITAL	11/30/2017	print fees 1712	102041	12/12/2017	333.22
CHADWI	CHADWICK, WASHINGTON,	12/06/2017	Legal fees 1712	102042	12/12/2017	5,620.31
HERIT1	HERITAGE LNDSCP SVC LLC	10/30/2017	Turf renovations	102043	12/14/2017	4,715.00
VERI12	VERIZON	12/01/2017	42255Pal FIOS 1712	102044	12/14/2017	190.86
VERI12	VERIZON	12/04/2017	42395Rya FIOS 1712	102045	12/14/2017	343.32
WASHIN	WASHINGTON GAS	12/06/2017	42645Rea gas 1712	102046	12/14/2017	385.32
WASHIN	WASHINGTON GAS	12/06/2017	22650Bea gas 1712	102047	12/14/2017	61.45
BRA000	BRAMBLETON CA	12/01/2017	Reserves 1712	102048	12/15/2017	63,186.00
HERIT1	HERITAGE LNDSCP SVC LLC	12/13/2017	Flower Watering	102049	12/18/2017	990.00
SPRIN5	SPRINT	12/09/2017	Cell phone 1712	102050	12/18/2017	256.87
COMMW2	COMMONWEALTH DIGITAL	12/15/2017	Printer costs 1712	102051	12/18/2017	14.78
DOMPOW	DOMINION VIRGINIA POWER	12/08/2017	22650Bea Ele 1712	102052	12/18/2017	1,081.18
DOMPOW	DOMINION VIRGINIA POWER	12/11/2017	22740Par Ele 1712	102053	12/18/2017	219.21
DOMPOW	DOMINION VIRGINIA POWER	12/11/2017	22695Cot ele 1712	102054	12/18/2017	42.78



BRA Brambleton Comm Assoc  
For Banks BZ-BU to BZ-UB  
For All Vendors

FirstService Residential  
11351 Random Hills Road  
Suite 500  
Fairfax VA 22030

Vendor	Name	Invoice Date	Voucher Description	Check	Check Date	Amount
SIGNS3	SIGNS BY TOMORROW-DULLES	12/19/2017	ComStand signs	102055	12/22/2017	1,664.44
PROSHR	PROSHRED SECURITY	12/11/2017	Doc shred 1712	102056	12/22/2017	45.00
MIDSAL	MID-ATLANTIC SALT, LLC	12/16/2017	Road salt	102057	12/22/2017	2,278.64
COMMW2	COMMONWEALTH DIGITAL	12/20/2017	Printer charge 1712	102058	12/22/2017	79.21
COMMW2	COMMONWEALTH DIGITAL	12/18/2017	Print contract 1712	102058	12/22/2017	104.94
COMMW2	COMMONWEALTH DIGITAL	12/20/2017	Printer rpr	102058	12/22/2017	150.00
AT&T30	AT&T	12/18/2017	cell phones 1712	102059	12/22/2017	235.37
FSRDC0	FIRSTSERVICE RESIDENTIAL	11/01/2017	Fin. Mgnt 1711	102060	12/22/2017	19,227.35
FSRDC0	FIRSTSERVICE RESIDENTIAL	11/01/2017	Fin. Mgnt 1711	102060	12/22/2017	-1,125.00
KTIRRG	KT IRRIGATION, LLC	10/31/2017	OlyEmb Irr rpr	102061	12/22/2017	471.80
TDSLLC	TDS LLC	08/31/2017	Concrete repair	102062	12/22/2017	2,100.00
REPUBL	REPUBLIC SERVICES	11/28/2017	Trash cntrct 1712	102063	12/22/2017	71,915.66
DOGIP0	DOGIPOT	12/19/2017	Dog bags & dispen.	102064	12/22/2017	5,849.32
VERI12	VERIZON	12/09/2017	cc fios 1712	102065	12/22/2017	25.42
VERI12	VERIZON	12/07/2017	22650bea fios 1712	102066	12/22/2017	34.92
VERI12	VERIZON	12/08/2017	CC phone 1712	102067	12/22/2017	281.64
AMEEXP	AMERICAN EXPRESS	11/30/2017	AMEX 1712	102068	12/22/2017	7,890.80
STAP04	STAPLES	12/15/2017	Office supplis 1712	102069	12/29/2017	341.05
VERI12	VERIZON	12/16/2017	BramCorn Fios 1712	102070	12/29/2017	349.51
NOVEC3	NOVEC	12/21/2017	42564Blu ele 1712	102071	12/29/2017	27.30
NOVEC3	NOVEC	12/21/2017	42557Mag ele 1712	102072	12/29/2017	26.42
NOVEC3	NOVEC	12/21/2017	22755Swe Ele 1712	102073	12/29/2017	27.42
NOVEC3	NOVEC	12/21/2017	LegPar ele 1712	102074	12/29/2017	70.72
NOVEC3	NOVEC	12/21/2017	22867Vic ele 1712	102075	12/29/2017	92.81
NOVEC3	NOVEC	12/21/2017	22754Bro ele 1712	102076	12/29/2017	27.20
NOVEC3	NOVEC	12/21/2017	23010Par ele 1712	102077	12/29/2017	440.19
NOVEC3	NOVEC	12/21/2017	42395Rya Ele 1712	102078	12/29/2017	257.61
NOVEC3	NOVEC	12/21/2017	22825Hig Ele 1712	102079	12/29/2017	360.73
NOVEC3	NOVEC	12/21/2017	22910Bel ele 1712	102080	12/29/2017	26.42
NOVEC3	NOVEC	12/21/2017	42645Reg ele 1712	102081	12/29/2017	166.66
DELAGE	DE LAGE LANDEN	12/23/2017	Copier Lease 1712	102082	12/29/2017	422.38
FSRDC0	FIRSTSERVICE RESIDENTIAL	12/01/2017	FSR Mgnt 1712	102083	12/29/2017	21,649.82
FSRDC0	FIRSTSERVICE RESIDENTIAL	12/01/2017	FSR Mgnt 1712	102083	12/29/2017	-1,050.00

Entity Totals

1,186,038.75

0.00

1,186,038.75

Computer Checks:

1,186,038.75

Manual Checks:

0.00

**BRAMBLETON COMMUNITY ASSOCIATION**

**CASH ACCOUNTS AS OF DECEMBER 31, 2017**

G.L. #	FINANCIAL INSTITUTION	TYPE OF ACCOUNT	ACCOUNT NUMBER	STATEMENT DATE	1 TIME FREE W/D	RATE	MATURITY DATE	AMOUNT
10000		Petty Cash						\$ 317.93
10120-BOARD	Capital One	Petty Cash Checking	1360508729	12/31/17				\$ 4,723.00
10120-UNIONB	Union Bank	Operating	0023208358	12/31/17		0.25%		\$ 724,837.73
10200-BOFI	BOFI Federal Bank	Money Market	200000193728	12/31/17		0.80%		CLOSED
10200-CAPONE	Capital One	Money Market	7527529098	12/31/17		0.90%		\$ 228,389.89
10200-CONGRE	Congressional Bank	Money Market	9050501130	12/31/17		1.00%		\$ 248,069.89
10200-NCB	NCB	Money Market	830404761	12/31/17		0.65%		CLOSED
10200-NEBANK	NE Community Bank	Money Market	0212005466	12/31/17		1.16%		\$ 248,268.49
10200-ONEWES	OneWest Bank	Money Market	1855012860	12/31/17		0.80%		\$ 249,574.12
10200-STERL	Sterling National Bank	Money Market	6700275045	12/31/17		0.60%		CLOSED
10200-USBNK2	US Bank	Money Market	130124098984	12/31/17		0.95%		\$ 968,889.87
10200-WASH	WashingtonFirst Bank	Money Market	2113090	12/31/17		0.60%		CLOSED
10200-CITY	City National Bank	Money Market	1955056274	12/31/17		0.85%		\$ 212,209.62
10800-SMITH	Morgan Stanley Smith Barney	Investment	478-041395-388	12/31/17		0.03%		\$ 67,486.26
10300-BZ-056	MS Bank	11 Mo CD	478-041395-388			1.90%	07/31/18	\$ 126,000.00
10300-BZ-049	Wells Fargo Bank	24 Mo CD	478-041395-388			1.05%	08/03/18	\$ 120,000.00
10300-BZ-046	Firsttrust Bank	36 Mo CD	9850395445			1.35%	09/03/18	\$ 254,515.55
10300-BZ-050	Comenity Bank	24 Mo CD	478-041395-388			1.15%	07/25/19	\$ 200,000.00
10300-BZ-047	Green Bank	44 Mo CD	9200030			1.75%	09/08/19	\$ 248,214.12
10300-BZ-059	Alliance Bank	13 Mo CD	7986781024			1.45%	01/26/19	\$ 245,000.00
10300-BZ-052	Discover Bank	48 Mo CD	478-041395-388			1.85%	12/14/20	\$ 200,000.00
10300-BZ-048	First Virginia Community Bank	60 Mo CD	40002			1.70%	01/04/21	\$ 249,129.44
10300-BZ-051	JP Morgan Bank	60 Mo CD	478-041395-388			1.50%	07/29/21	\$ 200,000.00
10300-BZ-053	State Bank Of India	60 Mo CD	478-041395-388			2.05%	12/13/21	\$ 220,000.00
10300-BZ-054	Wells Fargo Bank	60 Mo CD	478-041395-388			2.10%	12/14/21	\$ 130,000.00
10300-BZ-058	Amex Centurion Bank	60 Mo CD	478-041395-388			2.35%	05/03/22	\$ 245,000.00
10300-BZ-055	Comenity Bank	60 Mo CD	478-041395-388			2.30%	07/19/22	\$ 200,000.00
10300-BZ-059	Goldman Sachs Bank	60 Mo CD	478-041395-388			2.50%	12/06/22	\$ 199,000.00
<b>TOTAL</b>								<b>\$ 5,789,625.91</b>

Note: Investments are sorted by maturity date. Any investment maturing with 90 days of this report are in bold.