Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 03/31/23

ASSETS

1010	SouthState - Operating Funds	$ 230,204.93	
1012	Southstate-ICS Sweep	778,198.13	
1020	Petty Cash	1,221.39	
1090	Due To/From Operating	(732,779.38)	
	Operating Funds`		$ 276,845.07
1210	Reserve Fund-Pending	$ 732,779.38	
	Reeserve Funds		$ 732,779.38
1301	A/R Boat Storage	$ 150.00	
1310	Assessments Receivable	29,590.51	
1315	Boat Key Receivable	100.00	
1316	Pool Key Receivable	414.76	
1340	Late Fees Receivable	2,448.87	
1360	Misc. Owner Receivables	963.93	
1380	Owner Admin. Fees Receiv.	105.00	
1390	Owner Interest Receiv.	17,355.79	
1400	Violation Fine Recv.	17,631.36	
1460	Kayak Storage Receivable	675.00	
1465	2022 Roofing - Due from Owners	2,295.15	
	Receivables`		$ 71,730.37
1505	Bad Debt Allowance	$ (48,479.91)	
1520	Legal Fees Recovery Rec	78,506.00	
1550	To Be Allocated	(1,013.56)	
1610	Prepaid Insurance	1,857.65	
2560	Refunded Maintenance Dues	199.06	
	Other Assets		$ 31,069.24
	TOTAL ASSETS		$ 1,112,424.06
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Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 03/31/23

LIABILITIES & EQUITY

CURRENT LIABILITIES:			
3010	Accounts Payable	$ 21,543.34	
3019	Accrued CPA Fees	458.33	
3090	Storage Key Deposits	2,600.00	
3100	Boat Ramp Kep Deposit	12,365.00	
3310	Prepaid Owner Assessments	52,498.50	
	Subtotal Current Liab.		$ 89,465.17
RESERVES:			
5095	Boat Yard Saving Fund	$ 44,427.07	
5200	Capital Asset Saving Funds	667,024.56	
5202	Anticipated Reserves	21,327.75	
	Subtotal Reserves		$ 732,779.38
EQUITY:			
5510	Fund Balance	$ 260,676.66	
	Current Year Net Income/(Loss)	29,502.85	
	Subtotal Equity		$ 290,179.51
	TOTAL LIABILITIES & EQUITY		$ 1,112,424.06
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Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 03/01/23 to 03/31/23

Account	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
INCOME:								
06000	OWNER ASSESSMENTS	80,466.67	80,466.67	.00	241,400.01	241,400.01	.00	965,600.00
06010	Bank Interest Income	42.40	221.00	(178.60)	108.83	663.00	(554.17)	2,652.00
06030	Interest Income	885.81	724.42	161.39	1,935.47	2,173.26	(237.79)	8,693.00
06040	Late Fee Income	(90.00)	596.67	(686.67)	870.00	1,790.01	(920.01)	7,160.00
06050	Estoppel Fees	500.00	520.83	(20.83)	850.00	1,562.49	(712.49)	6,250.00
06065	Application Fees	2,750.00	666.67	2,083.33	5,250.00	2,000.01	3,249.99	8,000.00
06090	Boat Storage Fees	.00	.00	.00	160.00	.00	160.00	.00
06095	Transponder Fee	35.00	.00	35.00	70.00	.00	70.00	.00
06117	Background Checks	325.00	66.67	258.33	375.00	200.01	174.99	800.00
06118	Kayak Storage Fees	150.00	333.33	(183.33)	150.00	999.99	(849.99)	4,000.00
06120	Miscellanous Income	.00	144.17	(144.17)	.00	432.51	(432.51)	1,730.00
06130	Pool Key Income	.00	125.00	(125.00)	300.00	375.00	(75.00)	1,500.00
06310	Violation Fines	1,300.00	304.17	995.83	1,600.00	912.51	687.49	3,650.00
06340	NSF Fee Income	.00	7.75	(7.75)	70.00	23.25	46.75	93.00
06360	Misc. Owner Charges	.00	384.58	(384.58)	.00	1,153.74	(1,153.74)	4,615.00
	Total Income	86,364.88	84,561.93	1,802.95	253,139.31	253,685.79	(546.48)	1,014,743.00
	EXPENSES							
General & Administrative								
07010	Property Management Payroll	7,205.29	19,845.00	12,639.71	39,605.95	59,535.00	19,929.05	238,140.00
07011	Payroll Taxes	7,976.93	3,849.58	(4,127.35)	15,282.38	11,548.74	(3,733.64)	46,195.00
07012	Payroll Processing Fees	55.32	157.67	102.35	411.97	473.01	61.04	1,892.00
07090	Audit Fees	2,500.00	458.33	(2,041.67)	2,958.33	1,374.99	(1,583.34)	5,500.00
07100	Accounting Services	600.00	1,000.00	400.00	1,800.00	3,000.00	1,200.00	12,000.00
07110	Legal Fees	.00	2,083.33	2,083.33	(11.67)	6,249.99	6,261.66	25,000.00
07120	Permits, Fees, Taxes	.00	83.33	83.33	(300.00)	249.99	549.99	1,000.00
07130	Postage & Mail Handling	60.25	45.58	(14.67)	684.97	136.74	(548.23)	547.00
07140	Printing	337.53	167.92	(169.61)	721.00	503.76	(217.24)	2,015.00
07160	Insurance Expense	2,751.58	2,359.83	(391.75)	6,943.75	7,079.49	135.74	28,318.00
07170	Office Expense	494.58	1,257.08	762.50	2,578.51	3,771.24	1,192.73	15,085.00
07190	Bank Service Charges	.00	12.58	12.58	18.00	37.74	19.74	151.00
	General & Administrative	21,981.48	31,320.23	9,338.75	70,693.19	93,960.69	23,267.50	375,843.00
Operations								
08010	General Repair & Maintenance	1,735.89	2,083.33	347.44	1,583.58	6,249.99	4,666.41	25,000.00
08030	Electrical	.00	295.67	295.67	.00	887.01	887.01	3,548.00
08040	Maintenance &Janitorial Suppl	.00	82.17	82.17	.00	246.51	246.51	986.00
08050	Plumbing	.00	166.67	166.67	.00	500.01	500.01	2,000.00

Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 03/01/23 to 03/31/23

Account	Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Yearly Budget
08060	Fuel Expense	154.75	93.33	(61.42)	226.75	279.99	53.24	1,120.00
08065	Golf Cart & Truck Expense	219.34	128.17	(91.17)	698.84	384.51	(314.33)	1,538.00
08090	Concrete Repair	1,499.94	1,002.92	(497.02)	2,237.34	3,008.76	771.42	12,035.00
08100	Lake Maintenance	258.90	132.33	(126.57)	472.90	396.99	(75.91)	1,588.00
08110	Landscape/Irrigation Contract	7,000.00	7,000.00	.00	21,000.00	21,000.00	.00	84,000.00
08120	Irrigation Maintenance& Repai	1,378.42	552.50	(825.92)	4,302.15	1,657.50	(2,644.65)	6,630.00
08130	Landscape Revitalization	.00	2,666.08	2,666.08	.00	7,998.24	7,998.24	31,993.00
08150	Gutter Cleaning	.00	733.33	733.33	.00	2,199.99	2,199.99	8,800.00
08160	Tree Trimming	24,000.00	3,893.75	(20,106.25)	24,000.00	11,681.25	(12,318.75)	46,725.00
08170	Mangrove Trimming	808.50	265.83	(542.67)	808.50	797.49	(11.01)	3,190.00
08200	Pool Repairs, Parts & Supplie	1,186.00	2,500.00	1,314.00	5,201.79	7,500.00	2,298.21	30,000.00
08220	Sports Ct (was Tennis Ct Rev)	.00	166.67	166.67	.00	500.01	500.01	2,000.00
08235	Social Events	.00	333.33	333.33	1,100.55	999.99	(100.56)	4,000.00
08240	Tech Support & Repairs	455.00	376.00	(79.00)	3,060.96	1,128.00	(1,932.96)	4,512.00
08260	Bad Debt Expense	.00	1,133.33	1,133.33	.00	3,399.99	3,399.99	13,600.00
08270	Jupiter PD/Additional Securit	179.85	35.58	(144.27)	359.70	106.74	(252.96)	427.00
	Grounds / Operations	38,876.59	23,640.99	(15,235.60)	65,053.06	70,922.97	5,869.91	283,692.00
Maintenance								
09010	Electricity	3,191.42	3,250.00	58.58	10,585.05	9,750.00	(835.05)	39,000.00
09020	Water & Sewer	266.11	389.08	122.97	1,367.06	1,167.24	(199.82)	4,669.00
09030	Telephone & Internet Service	328.53	329.58	1.05	(379.50)	988.74	1,368.24	3,955.00
09040	Trash Removal	163.28	189.42	26.14	489.84	568.26	78.42	2,273.00
09042	Internet & Camera	.00	166.67	166.67	.00	500.01	500.01	2,000.00
	Utilities	3,949.34	4,324.75	375.41	12,062.45	12,974.25	911.80	51,897.00
Reserve Contributions								
09510	Transfer To Reserves	18,166.67	18,166.67	.00	54,500.01	54,500.01	.00	218,000.00
09512	Additional Anticipated Reserv	7,109.25	7,109.25	.00	21,327.75	21,327.75	.00	85,311.00
	Reserve Contributions	25,275.92	25,275.92	.00	75,827.76	75,827.76	.00	303,311.00
	Year End Suspense	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	90,083.33	84,561.89	(5,521.44)	223,636.46	253,685.67	30,049.21	1,014,743.00
	Current Year Net Income/(loss	(3,718.45)	.04	(3,718.49)	29,502.85	.12	29,502.73	.00
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