Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 08/31/21

ASSETS

1010	Cash Checking - Operating	$ 1,010,531.91	
1020	Petty Cash	378.27	
1301	A/R Boat Storage	960.00	
1310	Assessments Receivable	67,659.25	
1315	Bad Debt Allowance	(14,904.77)	
1340	Late Fees Receivable	3,088.72	
1350	Legal Fees Receivable	11,200.00	
1360	Misc. Owner Receivables	23,232.88	
1380	Owner Admin. Fees Receiv.	35.00	
1390	Owner Interest Receiv.	14,442.76	
1400	Violation Fine Recv.	16,849.76	
1430	Application Fee Recv	1,750.00	
1440	Background Check Recv	175.00	
1450	Estoppel Fee Recv	250.00	
1460	Kayak Storage Receivable	1,450.00	
1610	Prepaid Insurance	13,441.12	
1620	Prepaid Expenses	660.00	
1980	SUSPENSE	(50.00)	
	TOTAL ASSETS		$ 1,151,149.90

LIABILITIES & EQUITY

CURRENT LIABILITIES:			
3010	Accounts Payable	$ 67,951.64	
3090	Storage Key Deposits	2,600.00	
3100	Boat Ramp Kep Deposit	12,265.00	
3310	Prepaid Owner Assessments	20,466.08	
3315	Deferred Maintenance	74,560.00	
	Subtotal Current Liab.		$ 177,842.72
RESERVES:			
5200	Capital Asset Saving Funds	$ 417,036.84	
	Subtotal Reserves		$ 417,036.84
EQUITY:			
5510	Prior Year Net Inc./Loss	$ 1,516,385.55	

Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 08/31/21

5520	Retained Earnings	(1,231,741.51)	
	Current Year Net Income/(Loss)	272,353.30	
	Subtotal Equity		$ 556,997.34
	TOTAL LIABILITIES & EQUITY		$ 1,151,876.90

Layout: 1, sub-account: "All"

Balance sheet is out of balance by 727.00-

Make sure that all necessary accounts are included on this balance sheet and that this statement is the first one to print or that it is printed right after a P & L statement for all sub-accounts.

Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 08/01/21 to 08/31/21

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	74,800.00	74,800.00	.00	598,400.00	598,400.00	.00	897,600.00
06010	Bank Interest Income	.00	28.92	(28.92)	70.93	231.36	(160.43)	347.00
06030	Interest Income	994.32	717.33	276.99	7,198.05	5,738.64	1,459.41	8,608.00
06040	Late Fee Income	.00	420.00	(420.00)	3,701.52	3,360.00	341.52	5,040.00
06050	Estoppels Fees	1,210.00	827.75	382.25	8,210.00	6,622.00	1,588.00	9,933.00
06065	Application Fees	3,500.00	1,058.33	2,441.67	11,250.00	8,466.64	2,783.36	12,700.00
06090	Boat Storage Fees	160.00	.00	160.00	7,200.00	.00	7,200.00	.00
06095	Transponder Fee	70.00	.00	70.00	225.00	.00	225.00	.00
06117	Background Checks	375.00	611.08	(236.08)	1,800.00	4,888.64	(3,088.64)	7,333.00
06118	Kayak Storage Fees	25.00	133.33	(108.33)	1,725.00	1,066.64	658.36	1,600.00
06120	Miscellanous Income	.00	.00	.00	2,350.00	.00	2,350.00	.00
06130	Pool Key Income	.00	93.75	(93.75)	525.00	750.00	(225.00)	1,125.00
06310	Violation Fines	800.00	298.33	501.67	10,250.00	2,386.64	7,863.36	3,580.00
06340	NSF Fee Income	.00	19.42	(19.42)	5.00	155.36	(150.36)	233.00
06360	Misc. Owner Charges	.00	106.67	(106.67)	380.00	853.36	(473.36)	1,280.00
	Total Income	81,934.32	79,114.91	2,819.41	653,290.50	632,919.28	20,371.22	949,379.00
	EXPENSES							
General & Administrative								
07010	Property Management Payroll	18,491.95	15,768.50	(2,723.45)	105,964.24	126,148.00	20,183.76	189,222.00
07011	Payroll Taxes	2,330.88	.00	(2,330.88)	16,838.81	.00	(16,838.81)	.00
07012	Payroll Processing Fees	158.08	.00	(158.08)	827.95	.00	(827.95)	.00
07090	Audit Fees	.00	316.67	316.67	.00	2,533.36	2,533.36	3,800.00
07110	Legal Fees	360.50	4,166.67	3,806.17	25,745.97	33,333.36	7,587.39	50,000.00
07120	Permits, Fees, Taxes	.00	106.42	106.42	921.02	851.36	(69.66)	1,277.00
07130	Postage & Mail Handling	182.75	74.58	(108.17)	182.75	596.64	413.89	895.00
07140	Printing	.00	.00	.00	174.95	.00	(174.95)	.00
07160	Insurance Expense	4,187.40	4,583.33	395.93	11,813.73	36,666.64	24,852.91	55,000.00
07170	Office Expense	998.89	1,666.67	667.78	7,684.95	13,333.36	5,648.41	20,000.00
07190	Bank Service Charges	.00	153.00	153.00	429.95	1,224.00	794.05	1,836.00
09050	Interest Receivable Offset	.00	.00	.00	259.30	.00	(259.30)	.00
09080	Pool/Boat Key Offset	100.00	.00	(100.00)	.00	.00	.00	.00
09130	Insurance Expense	.00	.00	.00	1,394.00	.00	(1,394.00)	.00
	General & Administrative	26,810.45	26,835.84	25.39	172,237.62	214,686.72	42,449.10	322,030.00
Operations								
08010	General Repair & Maintenance	11,060.04	3,333.33	(7,726.71)	26,559.39	26,666.64	107.25	40,000.00
08040	Maintenance &Janitorial Suppl	1,155.51	238.92	(916.59)	6,054.51	1,911.36	(4,143.15)	2,867.00
08050	Plumbing	.00	166.67	166.67	.00	1,333.36	1,333.36	2,000.00
08060	Fuel Expense	84.01	48.67	(35.34)	632.88	389.36	(243.52)	584.00

Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 08/01/21 to 08/31/21

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
08065	Golf Cart & Truck Expense	1,695.72	.00	(1,695.72)	2,333.56	.00	(2,333.56)	.00
08090	Concrete Repair	.00	833.33	833.33	535.00	6,666.64	6,131.64	10,000.00
08100	Lake Maintenance	121.00	171.25	50.25	1,293.00	1,370.00	77.00	2,055.00
08110	Landscape/Irrigation Contract	7,050.00	6,008.33	(1,041.67)	50,876.86	48,066.64	(2,810.22)	72,100.00
08120	Irrigation Maintenance& Repai	107.55	550.67	443.12	1,860.11	4,405.36	2,545.25	6,608.00
08130	Landscape Revitalization	.00	2,500.00	2,500.00	.00	20,000.00	20,000.00	30,000.00
08150	Gutter Cleaning	.00	733.33	733.33	5,995.00	5,866.64	(128.36)	8,800.00
08160	Tree Trimming	.00	3,227.08	3,227.08	26,155.00	25,816.64	(338.36)	38,725.00
08170	Mangrove Trimming	.00	233.33	233.33	1,400.00	1,866.64	466.64	2,800.00
08200	Pool Repairs, Parts & Supplie	898.69	2,500.00	1,601.31	10,570.91	20,000.00	9,429.09	30,000.00
08220	Tennis Court Revision	.00	416.67	416.67	1,539.09	3,333.36	1,794.27	5,000.00
08230	Re-Striping of Parking Spaces	.00	833.33	833.33	.00	6,666.64	6,666.64	10,000.00
08235	Social Events	.00	166.67	166.67	.00	1,333.36	1,333.36	2,000.00
08240	Tech Support & Repairs	9,062.83	147.33	(8,915.50)	13,963.85	1,178.64	(12,785.21)	1,768.00
08250	Code/Parking Enforcement	3,451.39	3,605.00	153.61	22,695.51	28,840.00	6,144.49	43,260.00
08260	Bad Debt Expence	.00	4,333.33	4,333.33	.00	34,666.64	34,666.64	52,000.00
	Grounds / Operations	34,686.74	30,047.24	(4,639.50)	172,464.67	240,377.92	67,913.25	360,567.00
Maintenance								
09010	Electricity	2,867.65	2,695.75	(171.90)	24,137.33	21,566.00	(2,571.33)	32,349.00
09015	Electricity Boat Area	208.34	.00	(208.34)	783.06	.00	(783.06)	.00
09020	Water & Sewer	275.70	486.08	210.38	4,183.37	3,888.64	(294.73)	5,833.00
09025	Water -Boat Area	.00	.00	.00	50.00	.00	(50.00)	.00
09030	Telephone & Internet Service	153.27	200.00	46.73	1,206.01	1,600.00	393.99	2,400.00
09040	Trash Removal	296.05	266.67	(29.38)	2,105.70	2,133.36	27.66	3,200.00
09520	Internet & Camera	193.33	416.67	223.34	3,173.28	3,333.36	160.08	5,000.00
	Utilities	3,994.34	4,065.17	70.83	35,638.75	32,521.36	(3,117.39)	48,782.00
Reserve Contributions								
09510	Transfer To Reserves	.00	18,166.67	18,166.67	.00	145,333.36	145,333.36	218,000.00
	Reserve Contributions	.00	18,166.67	18,166.67	.00	145,333.36	145,333.36	218,000.00
	TOTAL EXPENSES	65,491.53	79,114.92	13,623.39	380,341.04	632,919.36	252,578.32	949,379.00
	Current Year Net Income/(loss	16,442.79	(.01)	16,442.80	272,949.46	(.08)	272,949.54	.00