Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 12/31/22

ASSETS

1010	SouthState - Operating Funds	$ 198,305.28	
1012	Southstate-ICS Sweep	805,793.20	
1020	Petty Cash	1,221.39	
1090	Due To/From Operating	(686,827.04)	
	Operating Funds`		$ 318,492.83
1210	Reserve Fund-Pending	$ 686,827.04	
	Reeserve Funds		$ 686,827.04
1301	A/R Boat Storage	$ 468.14	
1310	Assessments Receivable	35,478.75	
1315	Boat Key Receivable	100.00	
1316	Pool Key Receivable	339.76	
1340	Late Fees Receivable	2,749.14	
1360	Misc. Owner Receivables	749.00	
1380	Owner Admin. Fees Receiv.	140.00	
1390	Owner Interest Receiv.	16,610.36	
1400	Violation Fine Recv.	17,681.52	
1430	Application Fee Recv	(240.24)	
1440	Background Check Recv	100.00	
1460	Kayak Storage Receivable	1,098.80	
1465	2022 Roofing - Due from Owners	15,175.25	
	Receivables`		$ 90,450.48
1505	Bad Debt Allowance	$ (48,479.91)	
1520	Legal Fees Recovery Rec	78,506.00	
1550	To Be Allocated	32,435.21	
1610	Prepaid Insurance	7,430.39	
2560	Refunded Maintenance Dues	(660.00)	
	Other Assets		$ 69,231.69
	TOTAL ASSETS		$ 1,165,002.04
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Riverwalk Homeowners'Association, Inc.

Balance Sheet
As of 12/31/22

LIABILITIES & EQUITY

CURRENT LIABILITIES:			
3010	Accounts Payable	$ 136,350.48	
3090	Storage Key Deposits	2,600.00	
3100	Boat Ramp Kep Deposit	12,365.00	
3310	Prepaid Owner Assessments	33,747.65	
	Subtotal Current Liab.		$ 185,063.13
RESERVES:			
5095	Boat Yard Saving Fund	$ 44,980.48	
5200	Capital Asset Saving Funds	641,846.56	
	Subtotal Reserves		$ 686,827.04
EQUITY:			
5510	Fund Balance	$ 68,139.14	
	Current Year Net Income/(Loss)	224,972.73	
	Subtotal Equity		$ 293,111.87
	TOTAL LIABILITIES & EQUITY		$ 1,165,002.04
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Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 12/01/22 to 12/31/22

		Current Period			Year-To-Date			Yearly
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
INCOME:								
06000	OWNER ASSESSMENTS	74,800.00	74,800.00	.00	897,600.00	897,600.00	.00	897,600.00
06010	Bank Interest Income	.00	11.37	(11.37)	1,989.12	136.00	1,853.12	136.00
06030	Interest Income	621.90	792.49	(170.59)	8,560.32	9,509.00	(948.68)	9,509.00
06040	Late Fee Income	.00	401.25	(401.25)	6,782.39	4,815.00	1,967.39	4,815.00
06050	Estoppel Fees	850.00	833.37	16.63	9,050.00	10,000.00	(950.00)	10,000.00
06065	Application Fees	750.00	1,333.37	(583.37)	19,250.00	16,000.00	3,250.00	16,000.00
06090	Boat Storage Fees	160.00	.00	160.00	6,880.00	.00	6,880.00	.00
06095	Transponder Fee	35.00	.00	35.00	175.00	.00	175.00	.00
06117	Background Checks	75.00	133.37	(58.37)	2,300.00	1,600.00	700.00	1,600.00
06118	Kayak Storage Fees	250.00	133.37	116.63	3,850.00	1,600.00	2,250.00	1,600.00
06120	Miscellanous Income	.00	16.74	(16.74)	1,297.41	200.00	1,097.41	200.00
06130	Pool Key Income	75.00	62.50	12.50	1,200.00	750.00	450.00	750.00
06310	Violation Fines	400.00	416.74	(16.74)	5,537.35	5,000.00	537.35	5,000.00
06340	NSF Fee Income	35.00	.00	35.00	175.00	.00	175.00	.00
06360	Misc. Owner Charges	(638.08)	8.37	(646.45)	3,139.17	100.00	3,039.17	100.00
	Total Income	77,413.82	78,942.94	(1,529.12)	967,785.76	947,310.00	20,475.76	947,310.00

EXPENSES

		Current Period			Year-To-Date			Yearly
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
General & Administrative								
07010	Property Management Payroll	15,166.61	18,900.00	3,733.39	181,620.61	226,800.00	45,179.39	226,800.00
07011	Payroll Taxes	3,328.71	2,113.50	(1,215.21)	39,294.06	25,362.00	(13,932.06)	25,362.00
07012	Payroll Processing Fees	275.45	117.99	(157.46)	1,829.48	1,415.00	(414.48)	1,415.00
07090	Audit Fees	.00	316.74	316.74	3,800.00	3,800.00	.00	3,800.00
07100	Accounting Services	.00	1,000.00	1,000.00	5,175.00	12,000.00	6,825.00	12,000.00
07110	Legal Fees	22.73	2,980.62	2,957.89	3,247.49	35,767.00	32,519.51	35,767.00
07120	Permits, Fees, Taxes	300.00	102.37	(197.63)	300.00	1,228.00	928.00	1,228.00
07130	Postage & Mail Handling	.00	20.87	20.87	419.20	250.00	(169.20)	250.00
07140	Printing	292.51	20.87	(271.64)	503.57	250.00	(253.57)	250.00
07160	Insurance Expense	2,277.52	1,463.87	(813.65)	30,101.20	17,566.00	(12,535.20)	17,566.00
07170	Office Expense	645.27	947.00	301.73	13,184.24	11,364.00	(1,820.24)	11,364.00
07190	Bank Service Charges	.00	47.75	47.75	113.00	573.00	460.00	573.00
09050	Interest Receivable Offset	.00	28.87	28.87	.00	346.00	346.00	346.00
	General & Administrative	22,308.80	28,060.45	5,751.65	279,587.85	336,721.00	57,133.15	336,721.00
Operations								
08010	General Repair & Maintenance	1,580.71	3,750.00	2,169.29	20,062.54	45,000.00	24,937.46	45,000.00
08020	Kayak Storage Area	.00	.00	.00	1,471.14	.00	(1,471.14)	.00
08030	Electrical	844.24	.00	(844.24)	5,795.47	.00	(5,795.47)	.00

Riverwalk Homeowners'Association, Inc.

Income/Expense Statement

Period: 12/01/22 to 12/31/22

		Current Period			Year-To-Date			Yearly
Account	Description	Actual	Budget	Variance	Actual	Budget	Variance	Budget
08040	Maintenance &Janitorial Suppl	.00	766.25	766.25	739.75	9,195.00	8,455.25	9,195.00
08050	Plumbing	454.00	166.74	(287.26)	454.00	2,000.00	1,546.00	2,000.00
08060	Fuel Expense	173.00	83.37	(89.63)	1,188.95	1,000.00	(188.95)	1,000.00
08065	Golf Cart & Truck Expense	80.15	265.99	185.84	1,711.63	3,191.00	1,479.37	3,191.00
08090	Concrete Repair	435.23	833.37	398.14	11,792.13	10,000.00	(1,792.13)	10,000.00
08100	Lake Maintenance	289.32	171.25	(118.07)	1,698.62	2,055.00	356.38	2,055.00
08110	Landscape/Irrigation Contract	6,727.00	6,008.37	(718.63)	69,635.00	72,100.00	2,465.00	72,100.00
08120	Irrigation Maintenance& Repai	471.25	299.99	(171.26)	5,496.09	3,599.00	(1,897.09)	3,599.00
08130	Landscape Revitalization	.00	2,500.00	2,500.00	1,141.35	30,000.00	28,858.65	30,000.00
08150	Gutter Cleaning	.00	733.37	733.37	6,900.00	8,800.00	1,900.00	8,800.00
08160	Tree Trimming	.00	3,227.12	3,227.12	34,770.00	38,725.00	3,955.00	38,725.00
08170	Mangrove Trimming	808.50	241.74	(566.76)	2,278.50	2,900.00	621.50	2,900.00
08200	Pool Repairs, Parts & Supplie	887.76	2,500.00	1,612.24	19,856.54	30,000.00	10,143.46	30,000.00
08220	Tennis Court Revision	.00	166.74	166.74	539.68	2,000.00	1,460.32	2,000.00
08230	Re-Striping of Parking Spaces	.00	833.37	833.37	5,600.00	10,000.00	4,400.00	10,000.00
08235	Social Events	251.49	166.74	(84.75)	953.06	2,000.00	1,046.94	2,000.00
08240	Tech Support & Repairs	455.00	833.37	378.37	4,748.98	10,000.00	5,251.02	10,000.00
08255	The Weir	.00	2,576.12	2,576.12	.00	30,913.00	30,913.00	30,913.00
08260	Bad Debt Expense	.00	2,166.74	2,166.74	.00	26,000.00	26,000.00	26,000.00
08270	Jupiter PD/Additional Securit	165.04	.00	(165.04)	665.35	.00	(665.35)	.00
	Grounds / Operations	13,622.69	28,290.64	14,667.95	197,498.78	339,478.00	141,979.22	339,478.00
Maintenance								
09010	Electricity	3,699.59	3,000.87	(698.72)	36,502.73	36,010.00	(492.73)	36,010.00
09020	Water & Sewer	330.74	508.62	177.88	4,858.83	6,103.00	1,244.17	6,103.00
09030	Telephone & Internet Service	327.75	134.00	(193.75)	4,021.02	1,608.00	(2,413.02)	1,608.00
09040	Trash Removal	163.28	311.00	147.72	2,194.57	3,732.00	1,537.43	3,732.00
09520	Internet & Camera	.00	471.50	471.50	149.27	5,658.00	5,508.73	5,658.00
	Utilities	4,521.36	4,425.99	(95.37)	47,726.42	53,111.00	5,384.58	53,111.00
Reserve Contributions								
09510	Transfer To Reserves	18,166.67	18,166.74	.07	217,999.98	218,000.00	.02	218,000.00
	Reserve Contributions	18,166.67	18,166.74	.07	217,999.98	218,000.00	.02	218,000.00
	Year End Suspense	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSES	58,619.52	78,943.82	20,324.30	742,813.03	947,310.00	204,496.97	947,310.00
	Current Year Net Income/(loss	18,794.30	(.88)	18,795.18	224,972.73	.00	224,972.73	.00