

# Balance Sheet

Period 08/31/2017

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## Riverwalk Master Association

	Operating	Reserves	Total
<b>Assets</b>			
<u>Cash</u>			
1000 Petty Cash	100.00		100.00
1001 Operating- Alliance Cash	88,156.43		88,156.43
1150 Checking- Key Bank 2864	91.59		91.59
1205 Savings- Alliance	36,158.14		36,158.14
<u>Total Cash</u>	<u>124,506.16</u>		<u>124,506.16</u>
<u>Reserve</u>			
1301 Money Market- Key Bank		262,040.14	262,040.14
<u>Total Reserve</u>		<u>262,040.14</u>	<u>262,040.14</u>
<u>Accounts Receivable</u>			
1400 Accounts Receivable	4,652.35		4,652.35
1600 Allowance for Doubtful Accounts	(3,499.89)		(3,499.89)
<u>Total Accounts Receivable</u>	<u>1,152.46</u>		<u>1,152.46</u>
<u>Fixed Assets</u>			
1905 Furniture & Fixtures	161,304.95		161,304.95
1910 Accumulated Dep. Furniture & Fixtures	(161,304.95)		(161,304.95)
1913 Land	443,000.00		443,000.00
1915 Buildings	912,919.00		912,919.00
1920 Accumulated Dep. Buildings	(386,538.16)		(386,538.16)
1925 Equipment	81,485.53		81,485.53
1930 Accumulated Dep. Equipment	(53,787.96)		(53,787.96)
<u>Total Fixed Assets</u>	<u>997,078.41</u>		<u>997,078.41</u>
<u>Other Assets</u>			
1575 Due From Operating		1,212.22	1,212.22
1700 Prepaid Expenses	640.00		640.00
1720 Prepaid Insurance	8,365.67		8,365.67
1730 Prepaid Sewer	596.00		596.00
<u>Total Other Assets</u>	<u>9,601.67</u>	<u>1,212.22</u>	<u>10,813.89</u>
<u>Total Assets</u>	<u>1,132,338.70</u>	<u>263,252.36</u>	<u>1,395,591.06</u>
<b>Liabilities &amp; Equity</b>			
<u>Current Liabilities</u>			
2000 Accounts Payable	6,830.03		6,830.03
2100 Deferred Income	1,080.00		1,080.00
2170 Damage Deposit	5,675.00		5,675.00
2200 Prepaid Assessments	29,339.79		29,339.79
2675 Due to Reserves	1,212.22		1,212.22
<u>Total Current Liabilities</u>	<u>44,137.04</u>		<u>44,137.04</u>
<u>Equity</u>			
3000 Initial Contribution	63,973.00		63,973.00
3300 Retained Earnings- Reserve Fund		275,223.10	275,223.10
3900 Retained Earnings	1,046,051.83		1,046,051.83
Net Income	(21,823.17)	(11,970.74)	(33,793.91)
<u>Total Equity</u>	<u>1,088,201.66</u>	<u>263,252.36</u>	<u>1,351,454.02</u>
<u>Total Liabilities &amp; Equity</u>	<u>1,132,338.70</u>	<u>263,252.36</u>	<u>1,395,591.06</u>

# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 8/1/2017 To 8/31/2017 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Actual	Budget	% Var	Actual	Budget	% Var
<b>Income</b>						
<u>Income</u>						
4000 Assessments	35,880.00	35,880.00	0.00%	35,880.00	35,880.00	0.00%
4010 Reserve Transfer	(7,395.00)	(7,395.00)	0.00%	(7,395.00)	(7,395.00)	0.00%
4015 Late Fees	240.00	88.00	-172.73%	240.00	88.00	-172.73%
4020 Legal- Collections	0.00	208.00	100.00%	0.00	208.00	100.00%
4024 Legal- Foreclosure	0.00	125.00	100.00%	0.00	125.00	100.00%
4115 Superlien Income	0.00	33.00	100.00%	0.00	33.00	100.00%
4315 Newsletter	430.00	500.00	14.00%	430.00	500.00	14.00%
4390 Rec Center Rent and Fees	380.00	292.00	-30.14%	380.00	292.00	-30.14%
4395 Rec Center Rent and Fees- Non Resid	4,250.00	2,250.00	-88.89%	4,250.00	2,250.00	-88.89%
4700 Operating Interest Income	20.07	13.00	-54.38%	20.07	13.00	-54.38%
4990 Miscellaneous Income	0.00	42.00	100.00%	0.00	42.00	100.00%
<b>TOTAL Income</b>	<b>33,805.07</b>	<b>32,036.00</b>	<b>-5.52%</b>	<b>33,805.07</b>	<b>32,036.00</b>	<b>-5.52%</b>
<b>Expense</b>						
<u>Administrative</u>						
5015 Accounting Fee	1,380.00	1,380.00	0.00%	1,380.00	1,380.00	0.00%
5020 Legal- Collections	0.00	208.00	100.00%	0.00	208.00	100.00%
5024 Legal- Foreclosures	0.00	125.00	100.00%	0.00	125.00	100.00%
5142 Legal- General	0.00	63.00	100.00%	0.00	63.00	100.00%
5170 Audit & Tax Prep	0.00	0.00	0.00%	0.00	0.00	0.00%
5180 Computer/ Web Maintenance	97.50	125.00	22.00%	97.50	125.00	22.00%
5245 Clubhouse Staff	22,257.48	11,792.00	-88.75%	22,257.48	11,792.00	-88.75%
5260 Answering Service	65.00	65.00	0.00%	65.00	65.00	0.00%
5315 Payroll Taxes	1,819.34	896.00	-103.05%	1,819.34	896.00	-103.05%
5320 Payroll Fees	275.11	258.00	-6.63%	275.11	258.00	-6.63%
5325 Insurance- Workman's Comp	789.00	500.00	-57.80%	789.00	500.00	-57.80%
5385 Taxes and Licenses	0.00	38.00	100.00%	0.00	38.00	100.00%
5490 Bad Debt	0.00	100.00	100.00%	0.00	100.00	100.00%
<b>TOTAL Expense</b>	<b>33,805.07</b>	<b>32,036.00</b>	<b>-5.52%</b>	<b>33,805.07</b>	<b>32,036.00</b>	<b>-5.52%</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 8/1/2017 To 8/31/2017 11:59:00 PM

	Current Month Operating			Year to Date Operating		
	Actual	Budget	% Var	Actual	Budget	% Var
5525 Postage, Printing, Copies	1,538.22	458.00	-235.86%	1,538.22	458.00	-235.86%
5550 Office Equipment- Lease	487.46	375.00	-29.99%	487.46	375.00	-29.99%
5560 Office Supplies	547.85	417.00	-31.38%	547.85	417.00	-31.38%
5600 Advertising	45.50	8.00	-468.75%	45.50	8.00	-468.75%
5630 Meeting/ Minutes	398.42	500.00	20.32%	398.42	500.00	20.32%
5900 Miscellaneous	2,873.50	58.00	-4854.31%	2,873.50	58.00	-4854.31%
<b>TOTAL Administrative</b>	<b>32,574.38</b>	<b>17,366.00</b>	<b>-87.58%</b>	<b>32,574.38</b>	<b>17,366.00</b>	<b>-87.58%</b>
<b>Buildings</b>						
6040 Exterminating	65.00	65.00	0.00%	65.00	65.00	0.00%
6090 HVAC Maintenance	0.00	292.00	100.00%	0.00	292.00	100.00%
6115 Fire Alarm/ Security System	0.00	426.00	100.00%	0.00	426.00	100.00%
6120 Carpet Cleaning	539.00	292.00	-84.59%	539.00	292.00	-84.59%
6150 General Building Maintenance	84.00	517.00	83.75%	84.00	517.00	83.75%
<b>TOTAL Buildings</b>	<b>688.00</b>	<b>1,592.00</b>	<b>56.78%</b>	<b>688.00</b>	<b>1,592.00</b>	<b>56.78%</b>
<b>Insurance</b>						
5000 Insurance- Master	6,334.62	2,304.00	-174.94%	6,334.62	2,304.00	-174.94%
<b>TOTAL Insurance</b>	<b>6,334.62</b>	<b>2,304.00</b>	<b>-174.94%</b>	<b>6,334.62</b>	<b>2,304.00</b>	<b>-174.94%</b>
<b>Landscaping</b>						
6200 Landscape Contract	1,014.00	1,014.00	0.00%	1,014.00	1,014.00	0.00%
6210 Snow Removal	0.00	0.00	0.00%	0.00	0.00	0.00%
6220 Sprinkler Repairs	199.49	500.00	60.10%	199.49	500.00	60.10%
6230 Streets	890.00	83.00	-972.29%	890.00	83.00	-972.29%
6260 Common Area Lights	0.00	100.00	100.00%	0.00	100.00	100.00%
6357 Planting/ Foundation Beds	0.00	1,100.00	100.00%	0.00	1,100.00	100.00%
<b>TOTAL Landscaping</b>	<b>2,103.49</b>	<b>2,797.00</b>	<b>24.79%</b>	<b>2,103.49</b>	<b>2,797.00</b>	<b>24.79%</b>
<b>Recreation</b>						
6500 Clubhouse/ Cabana	2,941.74	600.00	-390.28%	2,941.74	600.00	-390.28%
6510 Pool/ Spas- Contract	1,969.49	1,483.00	-32.80%	1,969.49	1,483.00	-32.80%
6515 Suana/ Steam/ Locker Rooms	31.50	83.00	51.50	31.50	83.00	51.50
6560 Security	575.00	575.00	0.00%	575.00	575.00	0.00%
<b>TOTAL Recreation</b>	<b>5,517.73</b>	<b>2,741.00</b>	<b>-50.00%</b>	<b>5,517.73</b>	<b>2,741.00</b>	<b>-50.00%</b>
<b>TOTAL</b>	<b>44,584.00</b>	<b>25,000.00</b>	<b>-44.64%</b>	<b>44,584.00</b>	<b>25,000.00</b>	<b>-44.64%</b>

# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 8/1/2017 To 8/31/2017 11:59:00 PM

	Current Month Operating				Year to Date Operating				
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual
6570 Rec Games/Equip/ Furniture	315.35	167.00	(148.35)	-88.83%	315.35	167.00	(148.35)	-88.83%	2,000.00
6580 Janitorial/ Housekeeping	2,338.75	2,333.00	(5.75)	-0.25%	2,338.75	2,333.00	(5.75)	-0.25%	28,000.00
6630 Supplies- Cleaning & Paper Products	286.13	292.00	5.87	2.01%	286.13	292.00	5.87	2.01%	3,500.00
6643 Holiday Decorations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	850.00
<b>TOTAL Recreation</b>	<b>8,457.96</b>	<b>5,533.00</b>	<b>(2,924.96)</b>	<b>-52.86%</b>	<b>8,457.96</b>	<b>5,533.00</b>	<b>(2,924.96)</b>	<b>-52.86%</b>	<b>67,250.00</b>
<b>Utilities</b>									
6703 Gas	560.38	917.00	356.62	38.89%	560.38	917.00	356.62	38.89%	11,000.00
6707 Electric	2,071.96	1,333.00	(738.96)	-55.44%	2,071.96	1,333.00	(738.96)	-55.44%	16,000.00
6710 Water & Sewer	2,096.46	692.00	(1,404.46)	-202.96%	2,096.46	692.00	(1,404.46)	-202.96%	8,300.00
6760 Trash	145.29	146.00	0.71	0.49%	145.29	146.00	0.71	0.49%	1,750.00
6770 Telephoner/ Pager	457.66	458.00	0.34	0.07%	457.66	458.00	0.34	0.07%	5,500.00
6771 Cable/Internet/Satellite TV	138.04	214.00	75.96	35.50%	138.04	214.00	75.96	35.50%	2,565.00
<b>TOTAL Utilities</b>	<b>5,469.79</b>	<b>3,760.00</b>	<b>(1,709.79)</b>	<b>-45.47%</b>	<b>5,469.79</b>	<b>3,760.00</b>	<b>(1,709.79)</b>	<b>-45.47%</b>	<b>45,115.00</b>
<b>TOTAL Expense</b>	<b>55,628.24</b>	<b>33,352.00</b>	<b>(22,276.24)</b>	<b>-66.79%</b>	<b>55,628.24</b>	<b>33,352.00</b>	<b>(22,276.24)</b>	<b>-66.79%</b>	<b>384,475.00</b>
<b>Excess Revenue / Expense</b>	<b>(21,823.17)</b>	<b>(1,316.00)</b>	<b>(20,507.17)</b>	<b>0.00%</b>	<b>(21,823.17)</b>	<b>(1,316.00)</b>	<b>(20,507.17)</b>	<b>0.00%</b>	<b>0.00</b>

# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 8/1/2017 To 8/31/2017 11:59:00 PM

	Current Month Reserves				Year to Date Reserves				
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	Annual
<b>Income</b>									
<u>Reserve Income</u>									
8010 Reserve Transfer	7,395.00	7,395.00	0.00	0.00%	7,395.00	7,395.00	0.00	0.00%	88,685.00
8250 Insurance Claims Received	874.30	0.00	874.30	0.00%	874.30	0.00	874.30	0.00%	0.00
<b>TOTAL Reserve Income</b>	<b>8,269.30</b>	<b>7,395.00</b>	<b>874.30</b>	<b>-11.82%</b>	<b>8,269.30</b>	<b>7,395.00</b>	<b>874.30</b>	<b>-11.82%</b>	<b>88,685.00</b>
<b>TOTAL Income</b>	<b>8,269.30</b>	<b>7,395.00</b>	<b>874.30</b>	<b>-11.82%</b>	<b>8,269.30</b>	<b>7,395.00</b>	<b>874.30</b>	<b>-11.82%</b>	<b>88,685.00</b>
<b>Expense</b>									
<u>Reserve Expenses</u>									
9210 Pool/ Spa	12,845.04	0.00	(12,845.04)	0.00%	12,845.04	0.00	(12,845.04)	0.00%	0.00
<b>TOTAL Reserve Expenses</b>	<b>12,845.04</b>	<b>0.00</b>	<b>(12,845.04)</b>	<b>0.00%</b>	<b>12,845.04</b>	<b>0.00</b>	<b>(12,845.04)</b>	<b>0.00%</b>	<b>0.00</b>
<b>TOTAL Expense</b>	<b>12,845.04</b>	<b>0.00</b>	<b>(12,845.04)</b>	<b>0.00%</b>	<b>12,845.04</b>	<b>0.00</b>	<b>(12,845.04)</b>	<b>0.00%</b>	<b>0.00</b>
<b>Excess Revenue / Expense</b>	<b>(4,575.74)</b>	<b>7,395.00</b>	<b>(11,970.74)</b>	<b>161.88%</b>	<b>(4,575.74)</b>	<b>7,395.00</b>	<b>(11,970.74)</b>	<b>161.88%</b>	<b>88,685.00</b>