

# Balance Sheet

Period 11/30/2022

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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	228,286.90	228,286.90	
1150	Checking- Key Bank 2864	91.59	91.59	
1205	Savings- Alliance	33,565.75	33,565.75	
<u>Total Cash</u>		<u>262,044.24</u>	<u>262,044.24</u>	
<u>Reserve</u>				
1301	Money Market- Key Bank	491,058.89	491,058.89	
<u>Total Reserve</u>		<u>491,058.89</u>	<u>491,058.89</u>	
<u>Accounts Receivable</u>				
1400	Accounts Receivable	9,079.90	9,079.90	
1600	Allowance for Doubtful Accounts	(1,999.89)	(1,999.89)	
<u>Total Accounts Receivable</u>		<u>7,080.01</u>	<u>7,080.01</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>				
1570	Due From Reserve	84,604.08	84,604.08	
1700	Prepaid Expenses	1,654.00	1,654.00	
1720	Prepaid Insurance	8,365.67	8,365.67	
1730	Prepaid Sewer	596.00	596.00	
<u>Total Other Assets</u>		<u>95,219.75</u>	<u>95,219.75</u>	
<u>Total Assets</u>		<u>1,361,422.41</u>	<u>1,852,481.30</u>	
<b>Liabilities &amp; Equity</b>				
<u>Current Liabilities</u>				
2000	Accounts Payable	4,585.59	3,837.00	8,422.59
2100	Deferred Income	525.00		525.00
2160	Damage Deposits	1,300.00		1,300.00
2170	Damage Deposit	5,305.00		5,305.00
2200	Prepaid Assessments	46,923.63		46,923.63
2501	Employee Insurance Payable	686.06		686.06
2670	Due to Operating		84,604.08	84,604.08
<u>Total Current Liabilities</u>		<u>59,325.28</u>	<u>88,441.08</u>	<u>147,766.36</u>
<u>Equity</u>				
3000	Initial Contribution	63,973.00		63,973.00
3300	Retained Earnings- Reserve Fund		395,961.16	395,961.16
3900	Retained Earnings	1,231,552.60		1,231,552.60
	Net Income	6,571.53	6,656.65	13,228.18
<u>Total Equity</u>		<u>1,302,097.13</u>	<u>402,617.81</u>	<u>1,704,714.94</u>
<u>Total Liabilities &amp; Equity</u>		<u>1,361,422.41</u>	<u>491,058.89</u>	<u>1,852,481.30</u>

Table 1: Summary of Data

Category	Sub-Category	Value	Unit
Group A	AS 1000	1000	kg
	AS 2000	2000	kg
	AS 3000	3000	kg
	AS 4000	4000	kg
	AS 5000	5000	kg
	AS 6000	6000	kg
	AS 7000	7000	kg
	AS 8000	8000	kg
	AS 9000	9000	kg
	AS 10000	10000	kg
Group B	AS 1000	1000	kg
	AS 2000	2000	kg
	AS 3000	3000	kg
	AS 4000	4000	kg
	AS 5000	5000	kg
	AS 6000	6000	kg
	AS 7000	7000	kg
	AS 8000	8000	kg
	AS 9000	9000	kg
	AS 10000	10000	kg
Group C	AS 1000	1000	kg
	AS 2000	2000	kg
	AS 3000	3000	kg
	AS 4000	4000	kg
	AS 5000	5000	kg
	AS 6000	6000	kg
	AS 7000	7000	kg
	AS 8000	8000	kg
	AS 9000	9000	kg
	AS 10000	10000	kg

**Riverwalk Master Association**  
**Statement of Revenues and Expenses**

Period 11/1/2022 To 11/30/2022 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>Income</b>									
<b>Income</b>									
4000 Assessments	38,640.00	38,640.00	0.00	0.00%	154,560.00	154,560.00	0.00	0.00%	463,680.00
4010 Reserve Transfer	(8,644.00)	(8,644.00)	0.00	0.00%	(34,576.00)	(34,576.00)	0.00	0.00%	(103,732.00)
4015 Late Fees	163.17	250.00	(86.83)	34.73%	757.40	1,000.00	(242.60)	24.26%	3,000.00
4020 Legal- Collections	0.00	250.00	(250.00)	100.00%	447.75	1,000.00	(552.25)	55.23%	3,000.00
4024 Legal- Foreclosure	0.00	125.00	(125.00)	100.00%	0.00	500.00	(500.00)	100.00%	1,500.00
4115 Superlien Income	0.00	35.00	(35.00)	100.00%	0.00	140.00	(140.00)	100.00%	420.00
4205 Collection Processing Income	45.00	0.00	45.00	0.00%	90.00	0.00	90.00	0.00%	0.00
4315 Newsletter	135.00	333.00	(198.00)	59.46%	920.00	1,332.00	(412.00)	30.93%	4,000.00
4390 Rec Center Rent and Fees	0.00	417.00	(417.00)	100.00%	(450.00)	1,668.00	(2,118.00)	126.98%	5,000.00
4395 Rec Center Rent and Fees- Non Resic	0.00	2,917.00	(2,917.00)	100.00%	6,900.00	11,668.00	(4,768.00)	40.86%	35,000.00
4700 Operating Interest Income	9.20	8.00	1.20	-15.00%	33.10	32.00	1.10	-3.44%	100.00
4990 Miscellaneous Income	(45.00)	92.00	(137.00)	148.91%	0.00	368.00	(368.00)	100.00%	1,100.00
<b>TOTAL Income</b>	<b>30,303.37</b>	<b>34,423.00</b>	<b>(4,119.63)</b>	<b>11.97%</b>	<b>128,682.25</b>	<b>137,692.00</b>	<b>(9,009.75)</b>	<b>6.54%</b>	<b>413,068.00</b>
<b>TOTAL Income</b>	<b>30,303.37</b>	<b>34,423.00</b>	<b>(4,119.63)</b>	<b>11.97%</b>	<b>128,682.25</b>	<b>137,692.00</b>	<b>(9,009.75)</b>	<b>6.54%</b>	<b>413,068.00</b>
<b>Expense</b>									
<b>Administrative</b>									
5015 Accounting Fee	1,450.00	1,450.00	0.00	0.00%	5,800.00	5,800.00	0.00	0.00%	17,400.00
5020 Legal- Collections	0.00	250.00	250.00	100.00%	447.75	1,000.00	552.25	55.23%	3,000.00
5024 Legal- Foreclosures	0.00	125.00	125.00	100.00%	0.00	500.00	500.00	100.00%	1,500.00
5142 Legal- General	0.00	83.00	83.00	100.00%	395.00	332.00	(63.00)	-18.98%	1,000.00
5170 Audit & Tax Prep	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	4,000.00
5180 Computer/ Web Maintenance	72.00	333.00	261.00	78.38%	213.00	1,332.00	1,119.00	84.01%	4,000.00
5245 Clubhouse Staff	10,141.66	11,250.00	1,108.34	9.85%	41,191.14	45,000.00	3,808.86	8.46%	135,000.00
5260 Answering Service	75.00	65.00	(10.00)	-15.38%	150.00	260.00	110.00	42.31%	780.00
5315 Payroll Taxes	780.59	917.00	136.41	14.88%	3,178.56	3,668.00	489.44	13.34%	11,000.00
5320 Payroll Fees	299.08	367.00	67.92	18.51%	1,236.16	1,468.00	231.84	15.79%	4,400.00
5325 Insurance- Workman's Comp	0.00	258.00	258.00	100.00%	2,864.00	1,032.00	(1,832.00)	-177.52%	3,100.00
5330 Payroll- Employee Insurance	735.01	1,500.00	764.99	51.00%	2,940.04	6,000.00	3,059.96	51.00%	18,000.00

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# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 11/1/2022 To 11/30/2022 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
5385 Taxes and Licenses	0.00	8.00	8.00	100.00%	0.00	32.00	32.00	100.00%	100.00
5490 Bad Debt	0.00	140.00	140.00	100.00%	0.00	560.00	560.00	100.00%	1,680.00
5525 Postage, Printing, Copies	264.12	333.00	68.88	20.68%	3,182.58	1,332.00	(1,850.58)	-138.93%	4,000.00
5550 Office Equipment- Lease	337.49	350.00	12.51	3.57%	1,292.76	1,400.00	107.24	7.66%	4,200.00
5560 Office Supplies	85.51	142.00	56.49	39.78%	1,785.48	568.00	(1,217.48)	-214.35%	1,700.00
5630 Meeting Expense	0.00	0.00	0.00	0.00%	83.18	0.00	(83.18)	0.00%	150.00
5900 Miscellaneous/Processing Fees	227.18	275.00	47.82	17.39%	1,098.36	1,100.00	1.64	0.15%	3,298.00
<b>TOTAL Administrative</b>	<b>14,467.64</b>	<b>17,846.00</b>	<b>3,378.36</b>	<b>18.93%</b>	<b>65,858.01</b>	<b>71,384.00</b>	<b>5,525.99</b>	<b>7.74%</b>	<b>218,308.00</b>
<b><u>Buildings</u></b>									
6040 Exterminating	75.00	75.00	0.00	0.00%	300.00	300.00	0.00	0.00%	900.00
6090 HVAC Maintenance	0.00	0.00	0.00	0.00%	976.00	1,550.00	574.00	37.03%	6,200.00
6115 Fire Alarm/ Security System	0.00	583.00	583.00	100.00%	1,297.21	2,332.00	1,034.79	44.37%	7,000.00
6120 Carpet Cleaning	0.00	275.00	275.00	100.00%	345.00	1,100.00	755.00	68.64%	3,300.00
6150 General Building Maintenance	170.18	417.00	246.82	59.19%	627.54	1,668.00	1,040.46	62.38%	5,000.00
<b>TOTAL Buildings</b>	<b>245.18</b>	<b>1,350.00</b>	<b>1,104.82</b>	<b>81.84%</b>	<b>3,545.75</b>	<b>6,950.00</b>	<b>3,404.25</b>	<b>48.98%</b>	<b>22,400.00</b>
<b><u>Insurance</u></b>									
5000 Insurance- Master	1,459.84	1,917.00	457.16	23.85%	5,327.66	7,668.00	2,340.34	30.52%	23,000.00
<b>TOTAL Insurance</b>	<b>1,459.84</b>	<b>1,917.00</b>	<b>457.16</b>	<b>23.85%</b>	<b>5,327.66</b>	<b>7,668.00</b>	<b>2,340.34</b>	<b>30.52%</b>	<b>23,000.00</b>
<b><u>Landscaping</u></b>									
6210 Snow Removal	780.00	1,600.00	820.00	51.25%	780.00	1,600.00	820.00	51.25%	8,000.00
6215 General Grounds Maintenance	331.09	1,097.00	765.91	69.82%	9,246.09	4,388.00	(4,858.09)	-110.71%	13,160.00
6220 Sprinkler Repairs	0.00	0.00	0.00	0.00%	955.00	500.00	(455.00)	-91.00%	3,000.00
6230 Streets	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,000.00
6260 Common Area Lights	0.00	250.00	250.00	100.00%	290.00	1,000.00	710.00	71.00%	3,000.00
6357 Planting/ Foundation Beds	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	5,000.00
<b>TOTAL Landscaping</b>	<b>1,111.09</b>	<b>2,947.00</b>	<b>1,835.91</b>	<b>62.30%</b>	<b>11,271.09</b>	<b>7,488.00</b>	<b>(3,783.09)</b>	<b>-50.52%</b>	<b>33,160.00</b>
<b><u>Recreation</u></b>									
6500 Clubhouse/ Cabana	18.86	333.00	314.14	94.34%	108.00	1,332.00	1,224.00	91.89%	4,000.00
6510 Pool/ Spas- Contract	1,979.49	1,250.00	(729.49)	-58.36%	5,647.27	5,000.00	(647.27)	-12.95%	15,000.00
6515 Suana/ Steam/ Locker Rooms	0.00	100.00	100.00	100.00%	10.99	400.00	389.01	97.25%	1,200.00

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# Riverwalk Master Association

## Statement of Revenues and Expenses

Period 11/1/2022 To 11/30/2022 11:59:00 PM

	Current Month Operating				Year to Date Operating				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
6516 General Pool/ Hot Tub	0.00	250.00	250.00	100.00%	311.00	1,000.00	689.00	68.90%	3,000.00
6560 Security	725.00	842.00	117.00	13.90%	3,015.00	3,368.00	353.00	10.48%	10,100.00
6570 Games/Fitness Equip Main.	0.00	100.00	100.00	100.00%	190.00	400.00	210.00	52.50%	1,200.00
6580 Janitorial/ Housekeeping	1,375.00	1,667.00	292.00	17.52%	5,500.00	6,668.00	1,168.00	17.52%	20,000.00
6630 Supplies- Cleaning & Paper Products	0.00	250.00	250.00	100.00%	295.92	1,000.00	704.08	70.41%	3,000.00
6643 Clubhouse Decorations	0.00	17.00	17.00	100.00%	0.00	68.00	68.00	100.00%	200.00
<b>TOTAL Recreation</b>	<b>4,098.35</b>	<b>4,809.00</b>	<b>710.65</b>	<b>14.78%</b>	<b>15,078.18</b>	<b>19,236.00</b>	<b>4,157.82</b>	<b>21.61%</b>	<b>57,700.00</b>
<b><u>Utilities</u></b>									
6703 Gas	880.70	833.00	(47.70)	-5.73%	4,466.00	3,332.00	(1,134.00)	-34.03%	10,000.00
6707 Electric	1,192.98	1,583.00	390.02	24.64%	6,948.43	6,332.00	(616.43)	-9.74%	19,000.00
6710 Water & Sewer	85.13	1,500.00	1,414.87	94.32%	5,950.11	6,000.00	49.89	0.83%	18,000.00
6760 Trash	172.50	208.00	35.50	17.07%	673.49	832.00	158.51	19.05%	2,500.00
6770 Telephone/ Pager	603.36	583.00	(20.36)	-3.49%	2,433.44	2,332.00	(101.44)	-4.35%	7,000.00
6771 Cable/Internet/Satellite TV	144.64	167.00	22.36	13.39%	558.56	668.00	109.44	16.38%	2,000.00
<b>TOTAL Utilities</b>	<b>3,079.31</b>	<b>4,874.00</b>	<b>1,794.69</b>	<b>36.82%</b>	<b>21,030.03</b>	<b>19,496.00</b>	<b>(1,534.03)</b>	<b>-7.87%</b>	<b>58,500.00</b>
<b>TOTAL Expense</b>	<b>24,461.41</b>	<b>33,743.00</b>	<b>9,281.59</b>	<b>27.51%</b>	<b>122,110.72</b>	<b>132,222.00</b>	<b>10,111.28</b>	<b>7.65%</b>	<b>413,068.00</b>
<b>Excess Revenue / Expense</b>	<b>5,841.96</b>	<b>680.00</b>	<b>5,161.96</b>	<b>-759.11%</b>	<b>6,571.53</b>	<b>5,470.00</b>	<b>1,101.53</b>	<b>-20.14%</b>	<b>0.00</b>





**Riverwalk Master Association**  
**Statement of Revenues and Expenses**

Period 11/1/2022 To 11/30/2022 11:59:00 PM

	Current Month Reserves				Year to Date Reserves				Annual
	Actual	Budget	\$ Var	% Var	Actual	Budget	\$ Var	% Var	
<b>Income</b>									
<b><u>Reserve Income</u></b>									
8010 Reserve Transfer	8,644.00	8,644.00	0.00	0.00%	34,576.00	34,576.00	0.00	0.00%	103,732.00
8700 Reserve Interest Income	3.99	0.00	3.99	0.00%	16.29	0.00	16.29	0.00%	0.00
<b>TOTAL Reserve Income</b>	<b>8,647.99</b>	<b>8,644.00</b>	<b>3.99</b>	<b>-0.05%</b>	<b>34,592.29</b>	<b>34,576.00</b>	<b>16.29</b>	<b>-0.05%</b>	<b>103,732.00</b>
<b>TOTAL Income</b>	<b>8,647.99</b>	<b>8,644.00</b>	<b>3.99</b>	<b>-0.05%</b>	<b>34,592.29</b>	<b>34,576.00</b>	<b>16.29</b>	<b>-0.05%</b>	<b>103,732.00</b>
<b>Expense</b>									
<b><u>Reserve Expenses</u></b>									
9205 Clubhouse	11,317.00	0.00	(11,317.00)	0.00%	27,927.64	0.00	(27,927.64)	0.00%	0.00
9510 Miscellaneous Reserve Expense	0.00	0.00	0.00	0.00%	8.00	0.00	(8.00)	0.00%	0.00
<b>TOTAL Reserve Expenses</b>	<b>11,317.00</b>	<b>0.00</b>	<b>(11,317.00)</b>	<b>0.00%</b>	<b>27,935.64</b>	<b>0.00</b>	<b>(27,935.64)</b>	<b>0.00%</b>	<b>0.00</b>
<b>TOTAL Expense</b>	<b>11,317.00</b>	<b>0.00</b>	<b>(11,317.00)</b>	<b>0.00%</b>	<b>27,935.64</b>	<b>0.00</b>	<b>(27,935.64)</b>	<b>0.00%</b>	<b>0.00</b>
<b>Excess Revenue / Expense</b>	<b>(2,669.01)</b>	<b>8,644.00</b>	<b>(11,313.01)</b>	<b>130.88%</b>	<b>6,656.65</b>	<b>34,576.00</b>	<b>(27,919.35)</b>	<b>80.75%</b>	<b>103,732.00</b>

