

River Point Community Association, Inc.
Balance Sheet
As of August 31, 2014

	<u>Aug 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
C1CU 24mo CD	60,626.67
C1CU Money Market	42,344.82
C1CU Savings	998.64
Smartstreet	46,851.78
Total Checking/Savings	<u>150,821.91</u>
Accounts Receivable	
Accounts Receivable	-872.50
Total Accounts Receivable	<u>-872.50</u>
Total Current Assets	<u>149,949.41</u>
TOTAL ASSETS	<u>149,949.41</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Reserves	16,825.63
Total Other Current Liabilities	<u>16,825.63</u>
Total Current Liabilities	<u>16,825.63</u>
Total Liabilities	16,825.63
Equity	
Retained Earnings	92,225.48
Net Income	40,898.30
Total Equity	<u>133,123.78</u>
TOTAL LIABILITIES & EQUITY	<u>149,949.41</u>

River Point Community Association, Inc.
Budget Performance
August 2014

	<u>Aug 14</u>	<u>Budget</u>	<u>Jan - Aug 14</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
Income					
Annual Assessment	0.00	6,371.58	75,030.25	50,972.68	76,459.00
Assessment Interest	0.00		1,612.97		
Assessments 2009	0.00		67.00		
Assessments 2010	0.00		314.00		
Assessments 2011	0.00		628.00		
Assessments 2012	0.00		1,189.76		
Assessments 2013	0.00		1,099.00		
Interest Earned	12.81		99.01		
Late Fee / Service Charges	0.00		2,767.90		
Late Fee 2009	0.00		25.00		
Legal Fee - Owed by Resident	68.53		1,227.37		
Total Income	<u>81.34</u>	<u>6,371.58</u>	<u>84,060.26</u>	<u>50,972.68</u>	<u>76,459.00</u>
Website Advertising	15.00		15.00		
Total Income	<u>96.34</u>	<u>6,371.58</u>	<u>84,075.26</u>	<u>50,972.68</u>	<u>76,459.00</u>
Gross Profit	96.34	6,371.58	84,075.26	50,972.68	76,459.00
Expense					
Board Expenses					
Office Supplies	0.00	15.50	48.78	124.00	186.00
Total Board Expenses	<u>0.00</u>	<u>15.50</u>	<u>48.78</u>	<u>124.00</u>	<u>186.00</u>
Community Affairs					
Social Committee	0.00	120.84	0.00	966.64	1,450.00
Yard of the Month	0.00	14.17	25.00	113.32	170.00
Total Community Affairs	<u>0.00</u>	<u>135.01</u>	<u>25.00</u>	<u>1,079.96</u>	<u>1,620.00</u>
Corporate Expenses					
Annual Report	0.00	5.25	61.25	42.00	63.00
Insurance - General	0.00	166.67	0.00	1,333.32	2,000.00
Tax Return	0.00	25.00	240.00	200.00	300.00
Taxes					
Federal	0.00	4.17	102.00	33.32	50.00
Total Taxes	<u>0.00</u>	<u>4.17</u>	<u>102.00</u>	<u>33.32</u>	<u>50.00</u>
Total Corporate Expenses	<u>0.00</u>	<u>201.09</u>	<u>403.25</u>	<u>1,608.64</u>	<u>2,413.00</u>
General & Administration					
Bad Debt	-184.32	166.67	-72.68	1,333.32	2,000.00
Management Fee	1,675.00	1,675.00	13,400.00	13,400.00	20,100.00
Postage and Delivery	38.67	166.67	566.14	1,333.32	2,000.00
Total General & Administration	<u>1,529.35</u>	<u>2,008.34</u>	<u>13,893.46</u>	<u>16,066.64</u>	<u>24,100.00</u>
Legal Fees					
Legal Fee - HOA	0.00	83.33	0.00	666.68	1,000.00
Legal Fee - Owed by Resident	0.00	166.67	1,256.27	1,333.32	2,000.00
Total Legal Fees	<u>0.00</u>	<u>250.00</u>	<u>1,256.27</u>	<u>2,000.00</u>	<u>3,000.00</u>
Maintenance & Operation					
Landscape					
Beautification Committee	0.00		65.00		
Improvements	0.00	165.00	0.00	1,320.00	1,980.00
Landscape Contract	4,420.00	2,210.00	17,680.00	17,680.00	26,520.00
Repairs	0.00	150.00	543.23	1,200.00	1,800.00
Total Landscape	<u>4,420.00</u>	<u>2,525.00</u>	<u>18,288.23</u>	<u>20,200.00</u>	<u>30,300.00</u>
Reserve Maintenance (Long Term)	0.00	83.34	1,000.00	666.64	1,000.00
Security - City of Jacksonville	600.00	570.00	4,320.00	4,560.00	6,840.00

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09/15/14
Cash Basis

River Point Community Association, Inc.
Budget Performance
August 2014

	<u>Aug 14</u>	<u>Budget</u>	<u>Jan - Aug 14</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Utilities					
Electric	329.07	250.00	1,591.33	2,000.00	3,000.00
Water	548.36	333.34	2,350.64	2,666.64	4,000.00
Total Utilities	<u>877.43</u>	<u>583.34</u>	<u>3,941.97</u>	<u>4,666.64</u>	<u>7,000.00</u>
Total Maintenance & Operation	<u>5,897.43</u>	<u>3,761.68</u>	<u>27,550.20</u>	<u>30,093.28</u>	<u>45,140.00</u>
Total Expense	<u>7,426.78</u>	<u>6,371.62</u>	<u>43,176.96</u>	<u>50,972.52</u>	<u>76,459.00</u>
Net Income	<u>-7,330.44</u>	<u>-0.04</u>	<u>40,898.30</u>	<u>0.16</u>	<u>0.00</u>

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
C1CU 24mo CD						
Deposit	08/31/2014			Interest	41.18	60,585.49
Total C1CU 24mo CD					41.18	60,626.67
C1CU Money Market						
Deposit	08/31/2014			Interest	12.59	42,332.23
Total C1CU Money Market					12.59	42,344.82
C1CU Operating						
Total C1CU Operating						0.00
C1CU Savings						
Deposit	08/31/2014			Interest	0.22	998.42
Total C1CU Savings					0.22	998.64
Smartstreet						
Check	08/01/2014	1128	Frank Holtzman		-480.00	53,668.56
Check	08/01/2014	106...	RCMS		-1,675.00	51,513.56
Deposit	08/01/2014			Deposit	15.00	51,528.56
Bill Pmt -Ch...	08/04/2014	1129	City of Jacksonv...		-60.00	51,468.56
Bill Pmt -Ch...	08/04/2014	1130	JEA	9197614200	-432.42	51,036.14
Bill Pmt -Ch...	08/04/2014	1131	Tru-Cut Lawn S...		-2,210.00	48,826.14
Deposit	08/08/2014			Deposit	36.96	48,863.10
Deposit	08/08/2014			Deposit	668.51	49,531.61
Deposit	08/15/2014			Deposit	13.00	49,544.61
Check	08/15/2014	109...	RCMS		-38.67	49,505.94
Deposit	08/20/2014			Deposit	31.57	49,537.51
Deposit	08/25/2014			Deposit	14.28	49,551.79
Deposit	08/28/2014			Deposit	15.00	49,566.79
Bill Pmt -Ch...	08/29/2014	1132	City of Jacksonv...		-60.00	49,506.79
Bill Pmt -Ch...	08/29/2014	1133	JEA	9197614200	-445.01	49,061.78
Bill Pmt -Ch...	08/29/2014	1134	Tru-Cut Lawn S...		-2,210.00	46,851.78
Total Smartstreet					-6,816.78	46,851.78
Accounts Receivable						
Total Accounts Receivable						-1,014.54
Payment	08/01/2014	584...	11113		-15.00	-1,029.54
Payment	08/08/2014	249...	11177 *		-36.96	-1,066.50
Payment	08/08/2014	249...	11177 *		36.96	-1,029.54
Payment	08/15/2014	250...	11248		-13.00	-1,042.54
Payment	08/15/2014	0075	10969 - DNB		31.57	-1,010.97
Payment	08/15/2014	0075	10969 - DNB		-31.57	-1,042.54
Payment	08/25/2014	592...	10988		-14.28	-1,056.82
Payment	08/31/2014	5422	13278		184.32	-872.50
General Jou...	08/31/2014	83	13278		184.32	-688.18
General Jou...	08/31/2014	83	13278		-184.32	-872.50
Total Accounts Receivable					142.04	-872.50
Inventory Asset						
Total Inventory Asset						0.00
Undeposited Funds						
Total Undeposited Funds						668.51
Payment	08/01/2014	584...	11113		15.00	683.51
Deposit	08/01/2014	584...	11113	Deposit	-15.00	668.51
Payment	08/08/2014	249...	11177 *		36.96	705.47
Deposit	08/08/2014	249...	11177 *	Deposit	-36.96	668.51
Deposit	08/08/2014	77136	10955	Deposit	-668.51	0.00
Payment	08/15/2014	250...	11248		13.00	13.00
Deposit	08/15/2014	250...	11248	Deposit	-13.00	0.00
Payment	08/15/2014	0075	10969 - DNB		31.57	31.57
Deposit	08/20/2014	0075	10969 - DNB	Deposit	-31.57	0.00
Payment	08/25/2014	592...	10988		14.28	14.28
Deposit	08/25/2014	592...	10988	Deposit	-14.28	0.00
Total Undeposited Funds					-668.51	0.00

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Accounts Payable						0.00
Bill Pmt -Ch...	08/04/2014	1129	City of Jacksonv...		60.00	60.00
Bill Pmt -Ch...	08/04/2014	1129	City of Jacksonv...		-60.00	0.00
Bill Pmt -Ch...	08/04/2014	1130	JEA	9197614200	-273.10	-273.10
Bill Pmt -Ch...	08/04/2014	1130	JEA	9197614200	432.42	159.32
Bill Pmt -Ch...	08/04/2014	1130	JEA	9197614200	-159.32	0.00
Bill Pmt -Ch...	08/04/2014	1131	Tru-Cut Lawn S...		2,210.00	2,210.00
Bill Pmt -Ch...	08/04/2014	1131	Tru-Cut Lawn S...		-2,210.00	0.00
Bill Pmt -Ch...	08/29/2014	1132	City of Jacksonv...		60.00	60.00
Bill Pmt -Ch...	08/29/2014	1132	City of Jacksonv...		-60.00	0.00
Bill Pmt -Ch...	08/29/2014	1133	JEA	9197614200	445.01	445.01
Bill Pmt -Ch...	08/29/2014	1133	JEA	9197614200	-169.75	275.26
Bill Pmt -Ch...	08/29/2014	1133	JEA	9197614200	-275.26	0.00
Bill Pmt -Ch...	08/29/2014	1134	Tru-Cut Lawn S...		2,210.00	2,210.00
Bill Pmt -Ch...	08/29/2014	1134	Tru-Cut Lawn S...		-2,210.00	0.00
Total Accounts Payable					0.00	0.00
Reserves						-16,784.45
Deposit	08/31/2014			Interest	-41.18	-16,825.63
Total Reserves					-41.18	-16,825.63
Opening Bal Equity						0.00
Total Opening Bal Equity						0.00
Retained Earnings						-92,225.48
Total Retained Earnings						-92,225.48
A/R-Assessments						0.00
Total A/R-Assessments						0.00
A/R-Other						0.00
Total A/R-Other						0.00
Income						-83,978.92
Annual Assessment						-75,030.25
Total Annual Assessment						-75,030.25
Assessment Interest						-1,612.97
Total Assessment Interest						-1,612.97
Assessment Interest 2010						0.00
Total Assessment Interest 2010						0.00
Assessments 2002						0.00
Total Assessments 2002						0.00
Assessments 2003						0.00
Total Assessments 2003						0.00
Assessments 2004						0.00
Total Assessments 2004						0.00
Assessments 2005						0.00
Total Assessments 2005						0.00
Assessments 2006						0.00
Total Assessments 2006						0.00
Assessments 2007						0.00
Total Assessments 2007						0.00
Assessments 2008						0.00
Total Assessments 2008						0.00
Assessments 2009						-67.00
Total Assessments 2009						-67.00
Assessments 2010						-314.00
Total Assessments 2010						-314.00

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Assessments 2011						-628.00
Total Assessments 2011						-628.00
Assessments 2012						-1,189.76
Total Assessments 2012						-1,189.76
Assessments 2013						-1,099.00
Total Assessments 2013						-1,099.00
Assessments Interest 2006						0.00
Total Assessments Interest 2006						0.00
Assessments Interest 2007						0.00
Total Assessments Interest 2007						0.00
Assessments Interest 2008						0.00
Total Assessments Interest 2008						0.00
Assessments Interest 2009						0.00
Total Assessments Interest 2009						0.00
Assessments prior to KM						0.00
Total Assessments prior to KM						0.00
Back late Fees						0.00
Total Back late Fees						0.00
Interest Earned						-86.20
Deposit	08/31/2014			Interest	-12.59	-98.79
Deposit	08/31/2014			Interest	-0.22	-99.01
Total Interest Earned					-12.81	-99.01
Late Fee / Service Charges						-2,767.90
Total Late Fee / Service Charges						-2,767.90
Late Fee 2009						-25.00
Total Late Fee 2009						-25.00
Late Fee 2010						0.00
Total Late Fee 2010						0.00
Legal Fee - Owed by Resident						-1,158.84
Stmt Charge	08/08/2014	11177 *		Attorney Demand Letter	-36.96	-1,195.80
Stmt Charge	08/15/2014	10969 - DNB		Attorney Demand Letter	-31.57	-1,227.37
Total Legal Fee - Owed by Resident					-68.53	-1,227.37
Income - Other						0.00
Total Income - Other						0.00
Total Income					-81.34	-84,060.26
Interest Income						0.00
Total Interest Income						0.00
Legal Fees Owed by Res						0.00
Total Legal Fees Owed by Res						0.00
Returned Check Charges						0.00
Total Returned Check Charges						0.00
Website Advertising						0.00
Deposit	08/28/2014			Deposit	-15.00	-15.00
Total Website Advertising					-15.00	-15.00
Cost of Goods Sold						0.00
Total Cost of Goods Sold						0.00
Board Expenses						48.78
Office Supplies						48.78
Total Office Supplies						48.78

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Postage						0.00
Total Postage						0.00
Board Expenses - Other						0.00
Total Board Expenses - Other						0.00
Total Board Expenses						48.78
Community Affairs						25.00
Events						0.00
Total Events						0.00
Social Committee						0.00
Total Social Committee						0.00
Yard of the Month						25.00
Total Yard of the Month						25.00
Community Affairs - Other						0.00
Total Community Affairs - Other						0.00
Total Community Affairs						25.00
Corporate Expenses						403.25
Annual Report						61.25
Total Annual Report						61.25
Insurance - General						0.00
Total Insurance - General						0.00
Tax Return						240.00
Total Tax Return						240.00
Taxes						102.00
Federal						102.00
Total Federal						102.00
Taxes - Other						0.00
Total Taxes - Other						0.00
Total Taxes						102.00
Corporate Expenses - Other						0.00
Total Corporate Expenses - Other						0.00
Total Corporate Expenses						403.25
General & Administration						12,364.11
Accounting Audit						0.00
Total Accounting Audit						0.00
Bad Debt						111.64
General Jou... 08/31/2014 83 13278					-184.32	-72.68
Total Bad Debt					-184.32	-72.68
Bank Fees						0.00
Total Bank Fees						0.00
Community Events						0.00
Total Community Events						0.00
Fee for NSF Check						0.00
Total Fee for NSF Check						0.00
Management Fee						11,725.00
Check 08/01/2014 106... RCMS					1,675.00	13,400.00
Total Management Fee					1,675.00	13,400.00

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Postage and Delivery						527.47
Check	08/15/2014	109...	RCMS	August	38.67	566.14
Total Postage and Delivery						38.67
Storage						0.00
Total Storage						0.00
Website						0.00
Total Website						0.00
General & Administration - Other						0.00
Total General & Administration - Other						0.00
Total General & Administration					1,529.35	13,893.46
Legal Fees						1,256.27
Legal Fee - HOA						0.00
Total Legal Fee - HOA						0.00
Legal Fee - Owed by Resident						1,256.27
Total Legal Fee - Owed by Resident						1,256.27
Legal Fees - Other						0.00
Total Legal Fees - Other						0.00
Total Legal Fees						1,256.27
Maintenance & Operation						21,652.77
Fence - Repairs						0.00
Total Fence - Repairs						0.00
Landcape						13,868.23
Beautification Committee						65.00
Total Beautification Committee						65.00
Flowers / Annuals						0.00
Total Flowers / Annuals						0.00
Improvements						0.00
Total Improvements						0.00
Irrigation Repairs						0.00
Total Irrigation Repairs						0.00
Landcape Improvements						0.00
Total Landcape Improvements						0.00
Landscape Contract						13,260.00
Bill	08/04/2014	6430	Tru-Cut Lawn S...	July	2,210.00	15,470.00
Bill	08/29/2014	6540	Tru-Cut Lawn S...	August	2,210.00	17,680.00
Total Landscape Contract					4,420.00	17,680.00
Mulch, Sod, Etc.						0.00
Total Mulch, Sod, Etc.						0.00
Repairs						543.23
Total Repairs						543.23
Tree Maint.						0.00
Total Tree Maint.						0.00
Landcape - Other						0.00
Total Landcape - Other						0.00
Total Landcape					4,420.00	18,288.23
Lights - Maintenance						0.00
Total Lights - Maintenance						0.00

River Point Community Association, Inc.
General Ledger
 As of August 31, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance	
Reserve Maintenance (Long Term)						1,000.00	
Total Reserve Maintenance (Long Term)						1,000.00	
Security						0.00	
Total Security						0.00	
Security - City of Jacksonville						3,720.00	
Check	08/01/2014	1128	Frank Holtzman		480.00	4,200.00	
Bill	08/04/2014	ARS...	City of Jacksonv...		60.00	4,260.00	
Bill	08/29/2014	ARS...	City of Jacksonv...	July	60.00	4,320.00	
Total Security - City of Jacksonville						600.00	4,320.00
Signs - Repaired						0.00	
Total Signs - Repaired						0.00	
Utilities						3,064.54	
Electric						1,262.26	
Bill	08/04/2014		JEA		159.32	1,421.58	
Bill	08/29/2014		JEA		169.75	1,591.33	
Total Electric						329.07	1,591.33
Irrigation						0.00	
Total Irrigation						0.00	
Water						1,802.28	
Bill	08/04/2014		JEA		273.10	2,075.38	
Bill	08/29/2014		JEA		275.26	2,350.64	
Total Water						548.36	2,350.64
Utilities - Other						0.00	
Total Utilities - Other						0.00	
Total Utilities						877.43	3,941.97
Maintenance & Operation - Other						0.00	
Total Maintenance & Operation - Other						0.00	
Total Maintenance & Operation						5,897.43	27,550.20
Special Projects						0.00	
Total Special Projects						0.00	
Suspense						0.00	
Total Suspense						0.00	
No acct						0.00	
Total no acct						0.00	
TOTAL					0.00	0.00	

River Point Community Association, Inc.

Aging Summary

As of August 31, 2014

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
10910	0.00	0.00	0.00	0.00	-63.79	-63.79
10949 *	0.00	0.00	0.00	36.96	0.00	36.96
10961 * - T	42.77	0.00	5.81	5.62	426.10	480.30
10980 *	0.00	0.00	0.00	0.00	150.00	150.00
10988	0.00	-14.28	-14.28	-14.28	-71.48	-114.32
11026 * - T	39.74	0.00	2.78	2.69	194.46	239.67
11028	0.00	0.00	0.00	25.00	2.32	27.32
11032 - T	187.18	0.00	5.18	5.01	237.61	434.98
11046 *	0.00	0.00	0.00	25.00	33.89	58.89
11065 - T	2.78	0.00	2.78	2.69	194.46	202.71
11070	0.00	0.00	0.00	0.00	-2.00	-2.00
11078 * - T	2.94	36.96	2.78	2.69	194.46	239.83
11095	0.00	0.00	0.00	25.00	2.32	27.32
11113	0.00	-15.00	0.00	-30.00	-60.00	-105.00
11125 - T - MFCS 5/7/14	1,076.07	0.00	22.89	22.13	2,924.68	4,045.77
11131*	31.03	0.00	0.00	0.00	0.00	31.03
11135 - T	2.78	0.00	2.78	2.69	194.46	202.71
11169	0.00	0.00	0.00	0.00	-18.00	-18.00
11180 - T	19.85	0.00	19.85	19.22	1,953.24	2,012.16
11195 - T	2.78	0.00	2.78	2.69	194.46	202.71
11203 *	0.00	0.00	0.00	0.00	208.30	208.30
11213 *	0.00	0.00	0.00	36.96	0.00	36.96
11236 *	0.00	0.00	36.96	0.00	0.00	36.96
11248	0.00	-13.00	-13.00	-13.00	-154.00	-193.00
11268 *	0.00	0.00	0.00	0.00	106.03	106.03
11270 - T - MFC 10/15/14	109.60	0.00	9.60	9.28	848.49	976.97
11304 * - BKR - DNB	2.78	0.00	2.78	2.69	194.46	202.71
11305 *	0.00	0.00	0.00	36.96	0.00	36.96
11310 *	0.00	0.00	0.00	36.96	0.00	36.96
11347 *	212.55	0.00	0.00	0.00	0.00	212.55
11357	0.00	0.00	0.00	0.00	-49.03	-49.03
11366	0.00	0.00	0.00	25.00	2.32	27.32
12797	0.00	0.00	0.00	0.00	-5.68	-5.68
13259	0.00	0.00	0.00	-7.68	0.00	-7.68
13307 * - T	39.74	0.00	2.78	2.69	194.46	239.67
13358 *	0.00	0.00	0.00	36.96	0.00	36.96
13365	0.00	0.00	0.00	0.00	-157.00	-157.00
13417 * - T	2.94	36.96	2.78	2.69	194.46	239.83
13465	0.00	0.00	0.00	0.00	-157.00	-157.00
TOTAL	1,775.53	31.64	95.25	302.62	7,713.00	9,918.04