

River Point Community Association, Inc.
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
C1CU 24mo CD	60,747.73
C1CU Money Market	42,381.80
C1CU Savings	999.28
Smartstreet	34,292.44
Total Checking/Savings	<u>138,421.25</u>
Accounts Receivable	
Accounts Receivable	-1,032.02
Total Accounts Receivable	<u>-1,032.02</u>
Total Current Assets	<u>137,389.23</u>
TOTAL ASSETS	<u>137,389.23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Reserves	16,946.69
Total Other Current Liabilities	<u>16,946.69</u>
Total Current Liabilities	<u>16,946.69</u>
Total Liabilities	16,946.69
Equity	
Retained Earnings	92,225.48
Net Income	28,217.06
Total Equity	<u>120,442.54</u>
TOTAL LIABILITIES & EQUITY	<u>137,389.23</u>

River Point Community Association, Inc.
Budget Performance
November 2014

	<u>Nov 14</u>	<u>Budget</u>	<u>Jan - Nov 14</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
A/R-Assessments	0.00		175.00		
Income					
Annual Assessment	0.00	6,371.58	75,972.25	70,087.42	76,459.00
Assessment Interest	4.64		3,682.52		
Assessments 2006	0.00		100.00		
Assessments 2007	0.00		130.00		
Assessments 2008	0.00		150.00		
Assessments 2009	0.00		224.00		
Assessments 2010	0.00		471.00		
Assessments 2011	0.00		942.00		
Assessments 2012	0.00		1,570.00		
Assessments 2013	0.00		1,099.00		
Interest Earned	12.40		136.63		
Late Fee / Service Charges	50.00		3,142.90		
Late Fee 2009	0.00		50.00		
Late Fee 2010	0.00		25.00		
Legal Fee - Owed by Resident	0.00		1,815.07		
Total Income	67.04	6,371.58	89,510.37	70,087.42	76,459.00
Website Advertising	0.00		15.00		
Total Income	67.04	6,371.58	89,700.37	70,087.42	76,459.00
Gross Profit	67.04	6,371.58	89,700.37	70,087.42	76,459.00
Expense					
Board Expenses					
Office Supplies	0.00	15.50	48.78	170.50	186.00
Total Board Expenses	0.00	15.50	48.78	170.50	186.00
Community Affairs					
Social Committee	0.00	120.84	0.00	1,329.16	1,450.00
Yard of the Month	0.00	14.17	25.00	155.83	170.00
Total Community Affairs	0.00	135.01	25.00	1,484.99	1,620.00
Corporate Expenses					
Annual Report	0.00	5.25	61.25	57.75	63.00
Insurance - General	0.00	166.67	1,967.00	1,833.33	2,000.00
Tax Return	0.00	25.00	240.00	275.00	300.00
Taxes - Federal	0.00	4.17	102.00	45.83	50.00
Total Corporate Expenses	0.00	201.09	2,370.25	2,211.91	2,413.00
General & Administration					
Bad Debt	0.00	166.67	3,808.19	1,833.33	2,000.00
Management Fee	1,675.00	1,675.00	18,425.00	18,425.00	20,100.00
Postage and Delivery	16.61	166.67	818.40	1,833.33	2,000.00
Total General & Administration	1,691.61	2,008.34	23,051.59	22,091.66	24,100.00
Legal Fees					
Legal Fee - HOA	0.00	83.33	0.00	916.67	1,000.00
Legal Fee - Owed by Resident	0.00	166.67	1,441.07	1,833.33	2,000.00
Total Legal Fees	0.00	250.00	1,441.07	2,750.00	3,000.00
Maintenance & Operation					
Landcape					
Beautification Committee	0.00		65.00		
Improvements	0.00	165.00	0.00	1,815.00	1,980.00
Landscape Contract	0.00	2,210.00	22,100.00	24,310.00	26,520.00
Repairs	0.00	150.00	543.23	1,650.00	1,800.00
Total Landcape	0.00	2,525.00	22,708.23	27,775.00	30,300.00
Reserve Maintenance (Long Term)	0.00	83.34	1,000.00	916.66	1,000.00
Security - City of Jacksonville	480.00	570.00	5,880.00	6,270.00	6,840.00

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12/15/14
Cash Basis

River Point Community Association, Inc.
Budget Performance
November 2014

	<u>Nov 14</u>	<u>Budget</u>	<u>Jan - Nov 14</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Utilities					
Electric	0.00	250.00	1,968.86	2,750.00	3,000.00
Water	0.00	333.34	2,989.53	3,666.66	4,000.00
Total Utilities	<u>0.00</u>	<u>583.34</u>	<u>4,958.39</u>	<u>6,416.66</u>	<u>7,000.00</u>
Total Maintenance & Operation	<u>480.00</u>	<u>3,761.68</u>	<u>34,546.62</u>	<u>41,378.32</u>	<u>45,140.00</u>
Total Expense	<u>2,171.61</u>	<u>6,371.62</u>	<u>61,483.31</u>	<u>70,087.38</u>	<u>76,459.00</u>
Net Income	<u>-2,104.57</u>	<u>-0.04</u>	<u>28,217.06</u>	<u>0.04</u>	<u>0.00</u>

River Point Community Association, Inc.
General Ledger
 As of November 30, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
C1CU 24mo CD						60,707.79
Deposit	11/30/2014			Interest	39.94	60,747.73
Total C1CU 24mo CD					39.94	60,747.73
C1CU Money Market						42,369.61
Deposit	11/30/2014			Interest	12.19	42,381.80
Total C1CU Money Market					12.19	42,381.80
C1CU Operating						0.00
Total C1CU Operating						0.00
C1CU Savings						999.07
Deposit	11/30/2014			Interest	0.21	999.28
Total C1CU Savings					0.21	999.28
Smartstreet						36,334.45
Check	11/01/2014	1145	Frank Holtzman		-480.00	35,854.45
Check	11/01/2014	111...	RCMS		-1,675.00	34,179.45
Deposit	11/03/2014			Deposit	102.32	34,281.77
Deposit	11/07/2014			Deposit	13.00	34,294.77
Check	11/17/2014	114...	RCMS		-16.61	34,278.16
Deposit	11/25/2014			Deposit	14.28	34,292.44
Total Smartstreet					-2,042.01	34,292.44
Accounts Receivable						-957.06
Payment	11/03/2014	1304	11366		25.00	-932.06
Payment	11/03/2014	1304	11366		2.32	-929.74
Payment	11/03/2014	1304	11366		-27.32	-957.06
Payment	11/03/2014	615...	11113		-15.00	-972.06
Payment	11/03/2014	259...	11095		2.32	-969.74
Payment	11/03/2014	259...	11095		25.00	-944.74
Payment	11/03/2014	259...	11095		-30.00	-974.74
Payment	11/03/2014	259...	11070		-30.00	-1,004.74
Payment	11/07/2014	261...	11248		-13.00	-1,017.74
Payment	11/25/2014	622...	10988		-14.28	-1,032.02
Total Accounts Receivable					-74.96	-1,032.02
Inventory Asset						0.00
Total Inventory Asset						0.00
Undeposited Funds						0.00
Payment	11/03/2014	1304	11366		27.32	27.32
Payment	11/03/2014	615...	11113		15.00	42.32
Payment	11/03/2014	259...	11095		30.00	72.32
Payment	11/03/2014	259...	11070		30.00	102.32
Deposit	11/03/2014	1304	11366	Deposit	-27.32	75.00
Deposit	11/03/2014	615...	11113	Deposit	-15.00	60.00
Deposit	11/03/2014	259...	11095	Deposit	-30.00	30.00
Deposit	11/03/2014	259...	11070	Deposit	-30.00	0.00
Payment	11/07/2014	261...	11248		13.00	13.00
Deposit	11/07/2014	261...	11248	Deposit	-13.00	0.00
Payment	11/25/2014	622...	10988		14.28	14.28
Deposit	11/25/2014	622...	10988	Deposit	-14.28	0.00
Total Undeposited Funds					0.00	0.00
Accounts Payable						0.00
Total Accounts Payable						0.00
Reserves						-16,906.75
Deposit	11/30/2014			Interest	-39.94	-16,946.69
Total Reserves					-39.94	-16,946.69
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						-175.00
Total A/R-Assessments						-175.00
A/R-Other						0.00

River Point Community Association, Inc.
General Ledger
 As of November 30, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total A/R-Other						0.00
Income						-89,443.33
Annual Assessment						-75,972.25
Total Annual Assessment						-75,972.25
Assessment Interest						-3,677.88
Invoice	11/03/2014	FC 2...	11095	Finance Charges on Overdue Balance	-2.32	-3,680.20
Invoice	11/03/2014	FC 2...	11366	Finance Charges on Overdue Balance	-2.32	-3,682.52
Total Assessment Interest					-4.64	-3,682.52
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						-100.00
Total Assessments 2006						-100.00
Assessments 2007						-130.00
Total Assessments 2007						-130.00
Assessments 2008						-150.00
Total Assessments 2008						-150.00
Assessments 2009						-224.00
Total Assessments 2009						-224.00
Assessments 2010						-471.00
Total Assessments 2010						-471.00
Assessments 2011						-942.00
Total Assessments 2011						-942.00
Assessments 2012						-1,570.00
Total Assessments 2012						-1,570.00
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						-124.23
Deposit	11/30/2014			Interest	-12.19	-136.42
Deposit	11/30/2014			Interest	-0.21	-136.63

River Point Community Association, Inc.
General Ledger
 As of November 30, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total Interest Earned					-12.40	-136.63
Late Fee / Service Charges						-3,092.90
Stmt Charge	11/03/2014	11095		Late Fee	-25.00	-3,117.90
Stmt Charge	11/03/2014	11366		Late Fee	-25.00	-3,142.90
Total Late Fee / Service Charges					-50.00	-3,142.90
Late Fee 2009						-50.00
Total Late Fee 2009						-50.00
Late Fee 2010						-25.00
Total Late Fee 2010						-25.00
Legal Fee - Owed by Resident						-1,815.07
Total Legal Fee - Owed by Resident						-1,815.07
Income - Other						0.00
Total Income - Other						0.00
Total Income					-67.04	-89,510.37
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						-15.00
Total Website Advertising						-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
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						2,370.25
Annual Report						61.25
Total Annual Report						61.25
Insurance - General						1,967.00
Total Insurance - General						1,967.00
Tax Return						240.00

River Point Community Association, Inc.
General Ledger
 As of November 30, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total Tax Return						240.00
Taxes						0.00
Total Taxes						0.00
Taxes - Federal						102.00
Total Taxes - Federal						102.00
Corporate Expenses - Other						0.00
Total Corporate Expenses - Other						0.00
Total Corporate Expenses						2,370.25
General & Administration						21,359.98
Accounting Audit						0.00
Total Accounting Audit						0.00
Bad Debt						3,808.19
Total Bad Debt						3,808.19
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						16,750.00
Check	11/01/2014	111...	RCMS		1,675.00	18,425.00
Total Management Fee					1,675.00	18,425.00
Postage and Delivery						801.79
Check	11/17/2014	114...	RCMS	October	16.61	818.40
Total Postage and Delivery					16.61	818.40
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					1,691.61	23,051.59
Legal Fees						1,441.07
Legal Fee - HOA						0.00
Total Legal Fee - HOA						0.00
Legal Fee - Owed by Resident						1,441.07
Total Legal Fee - Owed by Resident						1,441.07
Legal Fees - Other						0.00
Total Legal Fees - Other						0.00
Total Legal Fees						1,441.07
Maintenance & Operation						34,066.62
Fence - Repairs						0.00
Total Fence - Repairs						0.00
Landcape						22,708.23
Beautification Committee						65.00
Total Beautification Committee						65.00
Flowers / Annuals						0.00
Total Flowers / Annuals						0.00

River Point Community Association, Inc.
General Ledger
 As of November 30, 2014

Type	Date	Num	Name	Memo	Paid Amount	Balance
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						22,100.00
Total Landscape Contract						22,100.00
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						22,708.23
Lights - Maintenance						0.00
Total Lights - Maintenance						0.00
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						5,400.00
Check	11/01/2014	1145	Frank Holtsman	November	480.00	5,880.00
Total Security - City of Jacksonville					480.00	5,880.00
Signs - Repaired						0.00
Total Signs - Repaired						0.00
Utilities						4,958.39
Electric						1,968.86
Total Electric						1,968.86
Irrigation						0.00
Total Irrigation						0.00
Water						2,989.53
Total Water						2,989.53
Utilities - Other						0.00
Total Utilities - Other						0.00
Total Utilities						4,958.39
Maintenance & Operation - Other						0.00
Total Maintenance & Operation - Other						0.00
Total Maintenance & Operation					480.00	34,546.62
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

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12/15/14
Cash Basis

River Point Community Association, Inc.
General Ledger
As of November 30, 2014

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
TOTAL					<u>0.00</u>	<u>0.00</u>

River Point Community Association, Inc.

Aging Summary

As of November 30, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
10910	0.00	0.00	0.00	0.00	-63.79	-63.79
10949 *	0.00	0.00	0.00	0.00	36.96	36.96
10961 *	0.00	36.96	0.00	0.00	0.00	36.96
10980 *	0.00	0.00	0.00	0.00	150.00	150.00
10988	0.00	-14.28	-14.28	-14.28	-114.32	-157.16
11026 * - T	36.96	2.78	0.00	2.69	202.71	245.14
11028	0.00	0.00	0.00	0.00	27.32	27.32
11032 - T	0.00	5.56	0.00	186.58	252.98	445.12
11046 *	0.00	56.57	0.00	0.00	2.32	58.89
11065 - T	0.00	2.78	0.00	2.69	202.71	208.18
11070	0.00	-30.00	0.00	0.00	-2.00	-32.00
11078 * - T	0.00	3.35	0.00	3.24	239.83	246.42
11095	0.00	-2.68	0.00	0.00	0.00	-2.68
11113	0.00	-15.00	-15.00	-15.00	-105.00	-150.00
11131*	0.00	0.00	0.00	31.03	0.00	31.03
11135 - T	0.00	2.78	0.00	2.69	202.71	208.18
11169	0.00	0.00	0.00	0.00	-18.00	-18.00
11180 - T	0.00	19.85	0.00	19.22	2,012.16	2,051.23
11195 - T	0.00	2.78	0.00	2.69	202.71	208.18
11203 *	0.00	0.00	0.00	0.00	208.30	208.30
11213 *	0.00	0.00	0.00	0.00	36.96	36.96
11248	0.00	-13.00	-13.00	-13.00	-193.00	-232.00
11268 *	0.00	0.00	0.00	0.00	106.03	106.03
11304 * - T - BKR	25.00	2.40	0.00	2.69	177.71	207.80
11305 *	0.00	0.00	0.00	0.00	36.96	36.96
11310 *	0.00	0.00	0.00	0.00	36.96	36.96
11347 *	0.00	0.00	0.00	212.55	0.00	212.55
11357	0.00	0.00	0.00	0.00	-49.03	-49.03
12797	0.00	0.00	0.00	0.00	-5.68	-5.68
13259	0.00	0.00	0.00	0.00	-7.68	-7.68
13307 * - T	36.96	2.78	0.00	2.69	202.71	245.14
13358 *	0.00	0.00	0.00	0.00	36.96	36.96
13365	0.00	0.00	0.00	0.00	-157.00	-157.00
13417 * - T	0.00	3.35	0.00	3.24	239.83	246.42
13465	0.00	0.00	0.00	0.00	-157.00	-157.00
TOTAL	<u>98.92</u>	<u>66.98</u>	<u>-42.28</u>	<u>429.72</u>	<u>3,742.33</u>	<u>4,295.67</u>