

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

	<u>Oct 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
C1CU 24mo CD	60,707.79
C1CU Money Market	42,369.61
C1CU Savings	998.85
Smartstreet	36,334.45
Total Checking/Savings	<u>140,410.70</u>
Accounts Receivable	
Accounts Receivable	-957.06
Total Accounts Receivable	<u>-957.06</u>
Total Current Assets	<u>139,453.64</u>
TOTAL ASSETS	<u>139,453.64</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Reserves	16,906.75
Total Other Current Liabilities	<u>16,906.75</u>
Total Current Liabilities	<u>16,906.75</u>
Total Liabilities	16,906.75
Equity	
Retained Earnings	92,225.48
Net Income	30,321.41
Total Equity	<u>122,546.89</u>
TOTAL LIABILITIES & EQUITY	<u>139,453.64</u>

River Point Community Association, Inc.
Budget Performance
October 2014

	Oct 14	Budget	Jan - Oct 14	YTD Budget	Annual Budget
Income					
A/R-Assessments	0.00		175.00		
Income					
Annual Assessment	0.00	6,371.58	75,972.25	63,715.84	76,459.00
Assessment Interest	0.00		3,677.88		
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	12.60		124.01		
Late Fee / Service Charges	0.00		3,092.90		
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	12.60	6,371.58	89,443.11	63,715.84	76,459.00
Website Advertising	0.00		15.00		
Total Income	12.60	6,371.58	89,633.11	63,715.84	76,459.00
Gross Profit	12.60	6,371.58	89,633.11	63,715.84	76,459.00
Expense					
Board Expenses					
Office Supplies	0.00	15.50	48.78	155.00	186.00
Total Board Expenses	0.00	15.50	48.78	155.00	186.00
Community Affairs					
Social Committee	0.00	120.84	0.00	1,208.32	1,450.00
Yard of the Month	0.00	14.17	25.00	141.66	170.00
Total Community Affairs	0.00	135.01	25.00	1,349.98	1,620.00
Corporate Expenses					
Annual Report	0.00	5.25	61.25	52.50	63.00
Insurance - General	1,967.00	166.67	1,967.00	1,666.66	2,000.00
Tax Return	0.00	25.00	240.00	250.00	300.00
Taxes					
Federal	0.00	4.17	102.00	41.66	50.00
Total Taxes	0.00	4.17	102.00	41.66	50.00
Total Corporate Expenses	1,967.00	201.09	2,370.25	2,010.82	2,413.00
General & Administration					
Bad Debt	0.00	166.67	3,808.19	1,666.66	2,000.00
Management Fee	1,675.00	1,675.00	16,750.00	16,750.00	20,100.00
Postage and Delivery	59.42	166.67	801.79	1,666.66	2,000.00
Total General & Administration	1,734.42	2,008.34	21,359.98	20,083.32	24,100.00
Legal Fees					
Legal Fee - HOA	0.00	83.33	0.00	833.34	1,000.00
Legal Fee - Owed by Resident	184.80	166.67	1,441.07	1,666.66	2,000.00
Total Legal Fees	184.80	250.00	1,441.07	2,500.00	3,000.00
Maintenance & Operation					
Landcape					
Beautification Committee	0.00		65.00		
Improvements	0.00	165.00	0.00	1,650.00	1,980.00
Landscape Contract	4,420.00	2,210.00	22,100.00	22,100.00	26,520.00
Repairs	0.00	150.00	543.23	1,500.00	1,800.00
Total Landcape	4,420.00	2,525.00	22,708.23	25,250.00	30,300.00
Reserve Maintenance (Long Term)	0.00	83.34	1,000.00	833.32	1,000.00
Security - City of Jacksonville	600.00	570.00	5,400.00	5,700.00	6,840.00

11:22 AM
11/17/14
Cash Basis

River Point Community Association, Inc.
Budget Performance
October 2014

	<u>Oct 14</u>	<u>Budget</u>	<u>Jan - Oct 14</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Utilities					
Electric	377.53	250.00	1,968.86	2,500.00	3,000.00
Water	638.89	333.34	2,989.53	3,333.32	4,000.00
Total Utilities	<u>1,016.42</u>	<u>583.34</u>	<u>4,958.39</u>	<u>5,833.32</u>	<u>7,000.00</u>
Total Maintenance & Operation	<u>6,036.42</u>	<u>3,761.68</u>	<u>34,066.62</u>	<u>37,616.64</u>	<u>45,140.00</u>
Total Expense	<u>9,922.64</u>	<u>6,371.62</u>	<u>59,311.70</u>	<u>63,715.76</u>	<u>76,459.00</u>
Net Income	<u>-9,910.04</u>	<u>-0.04</u>	<u>30,321.41</u>	<u>0.08</u>	<u>0.00</u>

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
C1CU 24mo CD						
Deposit	10/31/2014			Interest	41.24	60,666.55
Total C1CU 24mo CD					41.24	60,707.79
C1CU Money Market						
Deposit	10/31/2014			Interest	12.60	42,357.01
Total C1CU Money Market					12.60	42,369.61
C1CU Operating						
Total C1CU Operating						0.00
C1CU Savings						
Total C1CU Savings						998.85
Smartstreet						
Check	10/01/2014	1136	Frank Holtsman		-480.00	44,705.69
Check	10/01/2014	109...	RCMS		-1,675.00	43,030.69
Deposit	10/01/2014			Deposit	15.00	43,045.69
Bill Pmt -Ch...	10/08/2014	1137	Auto-Owners In...	009156188	-1,967.00	41,078.69
Bill Pmt -Ch...	10/08/2014	1138	City of Jacksonv...		-60.00	41,018.69
Bill Pmt -Ch...	10/08/2014	1139	Dale Westling		-184.80	40,833.89
Bill Pmt -Ch...	10/08/2014	1140	JEA	9197614200	-519.84	40,314.05
Bill Pmt -Ch...	10/08/2014	1141	Tru-Cut Lawn S...		-2,210.00	38,104.05
Deposit	10/10/2014			Deposit	13.00	38,117.05
Deposit	10/14/2014			Deposit	1,029.12	39,146.17
Deposit	10/24/2014			Deposit	14.28	39,160.45
Check	10/27/2014	112...	RCMS		-59.42	39,101.03
Bill Pmt -Ch...	10/31/2014	1142	City of Jacksonv...		-60.00	39,041.03
Bill Pmt -Ch...	10/31/2014	1143	JEA	9197614200	-496.58	38,544.45
Bill Pmt -Ch...	10/31/2014	1144	Tru-Cut Lawn S...		-2,210.00	36,334.45
Total Smartstreet					-8,851.24	36,334.45
Accounts Receivable						
Payment	10/01/2014	604...	11113		-15.00	-929.78
Payment	10/10/2014	258...	11248		-13.00	-942.78
Payment	10/24/2014	612...	10988		-14.28	-957.06
Total Accounts Receivable					-42.28	-957.06
Inventory Asset						
Total Inventory Asset						0.00
Undeposited Funds						
Payment	10/01/2014	604...	11113		15.00	1,044.12
Deposit	10/01/2014	604...	11113	Deposit	-15.00	1,029.12
Payment	10/10/2014	258...	11248		13.00	1,042.12
Deposit	10/10/2014	258...	11248	Deposit	-13.00	1,029.12
Deposit	10/14/2014	78608	11270	Deposit	-1,029.12	0.00
Payment	10/24/2014	612...	10988		14.28	14.28
Deposit	10/24/2014	612...	10988	Deposit	-14.28	0.00
Total Undeposited Funds					-1,029.12	0.00
Accounts Payable						
Bill Pmt -Ch...	10/08/2014	1137	Auto-Owners In...	009156188	-1,967.00	-1,967.00
Bill Pmt -Ch...	10/08/2014	1137	Auto-Owners In...	009156188	1,967.00	0.00
Bill Pmt -Ch...	10/08/2014	1138	City of Jacksonv...		-60.00	-60.00
Bill Pmt -Ch...	10/08/2014	1138	City of Jacksonv...		60.00	0.00
Bill Pmt -Ch...	10/08/2014	1139	Dale Westling		184.80	184.80
Bill Pmt -Ch...	10/08/2014	1139	Dale Westling		-184.80	0.00
Bill Pmt -Ch...	10/08/2014	1140	JEA	9197614200	-191.78	-191.78
Bill Pmt -Ch...	10/08/2014	1140	JEA	9197614200	519.84	328.06
Bill Pmt -Ch...	10/08/2014	1140	JEA	9197614200	-328.06	0.00
Bill Pmt -Ch...	10/08/2014	1141	Tru-Cut Lawn S...		2,210.00	2,210.00
Bill Pmt -Ch...	10/08/2014	1141	Tru-Cut Lawn S...		-2,210.00	0.00
Bill Pmt -Ch...	10/31/2014	1142	City of Jacksonv...		-60.00	-60.00
Bill Pmt -Ch...	10/31/2014	1142	City of Jacksonv...		60.00	0.00
Bill Pmt -Ch...	10/31/2014	1143	JEA	9197614200	-185.75	-185.75
Bill Pmt -Ch...	10/31/2014	1143	JEA	9197614200	-310.83	-496.58
Bill Pmt -Ch...	10/31/2014	1143	JEA	9197614200	496.58	0.00
Bill Pmt -Ch...	10/31/2014	1144	Tru-Cut Lawn S...		2,210.00	2,210.00
Bill Pmt -Ch...	10/31/2014	1144	Tru-Cut Lawn S...		-2,210.00	0.00
Total Accounts Payable					0.00	0.00

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
Reserves						-16,865.51
Deposit	10/31/2014			Interest	-41.24	-16,906.75
Total Reserves					-41.24	-16,906.75
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
Total A/R-Other						0.00
Income						-89,430.51
Annual Assessment						-75,972.25
Total Annual Assessment						-75,972.25
Assessment Interest						-3,677.88
Total Assessment Interest						-3,677.88
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

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 11/17/14
 Cash Basis

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
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						-111.41
Deposit	10/31/2014			Interest	-12.60	-124.01
Total Interest Earned					-12.60	-124.01
Late Fee / Service Charges						-3,092.90
Total Late Fee / Service Charges						-3,092.90
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					-12.60	-89,443.11
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

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
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
Bill	10/08/2014	062...	Auto-Owners In...	12/11/2014 - 12/11/2015	1,967.00	1,967.00
Total Insurance - General						1,967.00
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						1,967.00
General & Administration						19,625.56
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						15,075.00
Check	10/01/2014	109...	RCMS		1,675.00	16,750.00
Total Management Fee						1,675.00
Postage and Delivery						742.37
Check	10/27/2014	112...	RCMS	September	59.42	801.79
Total Postage and Delivery						59.42
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						1,734.42
Legal Fees						1,256.27
Legal Fee - HOA						0.00
Total Legal Fee - HOA						0.00

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
Legal Fee - Owed by Resident						1,256.27
Bill	10/08/2014		Dale Westling	5 demand letters	184.80	1,441.07
Total Legal Fee - Owed by Resident						184.80
Legal Fees - Other						0.00
Total Legal Fees - Other						0.00
Total Legal Fees						184.80
Maintenance & Operation						28,030.20
Fence - Repairs						0.00
Total Fence - Repairs						0.00
Landcape						18,288.23
 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						17,680.00
Bill	10/08/2014	6644	Tru-Cut Lawn S...	September	2,210.00	19,890.00
Bill	10/31/2014	676	Tru-Cut Lawn S...	October	2,210.00	22,100.00
Total Landscape Contract						4,420.00
 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
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						4,800.00
Check	10/01/2014	1136	Frank Holtzman		480.00	5,280.00
Bill	10/08/2014	ARS...	City of Jacksonv...	August	60.00	5,340.00
Bill	10/31/2014	ARS...	City of Jacksonv...	September	60.00	5,400.00
Total Security - City of Jacksonville						600.00
Signs - Repaired						0.00
Total Signs - Repaired						0.00

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

Type	Date	Num	Name	Memo	Paid Amount	Balance
Utilities						3,941.97
Electric						1,591.33
Bill	10/08/2014		JEA		191.78	1,783.11
Bill	10/31/2014		JEA		185.75	1,968.86
Total Electric					377.53	1,968.86
Irrigation						0.00
Total Irrigation						0.00
Water						2,350.64
Bill	10/08/2014		JEA		328.06	2,678.70
Bill	10/31/2014		JEA		310.83	2,989.53
Total Water					638.89	2,989.53
Utilities - Other						0.00
Total Utilities - Other						0.00
Total Utilities					1,016.42	4,958.39
Maintenance & Operation - Other						0.00
Total Maintenance & Operation - Other						0.00
Total Maintenance & Operation					6,036.42	34,066.62
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
TOTAL					0.00	0.00

River Point Community Association, Inc.

Aging Summary

As of October 31, 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 *	36.96	0.00	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	-100.04	-142.88
11026 * - T	39.74	0.00	2.69	2.78	199.93	245.14
11028	0.00	0.00	0.00	0.00	27.32	27.32
11032 - T	5.56	0.00	186.58	5.18	247.80	445.12
11046 *	56.57	0.00	0.00	0.00	2.32	58.89
11065 - T	2.78	0.00	2.69	2.78	199.93	208.18
11070	0.00	0.00	0.00	0.00	-2.00	-2.00
11078 * - T	3.35	0.00	3.24	39.90	199.93	246.42
11095	0.00	0.00	0.00	0.00	27.32	27.32
11113	0.00	-15.00	-15.00	0.00	-105.00	-135.00
11131*	0.00	0.00	31.03	0.00	0.00	31.03
11135 - T	2.78	0.00	2.69	2.78	199.93	208.18
11169	0.00	0.00	0.00	0.00	-18.00	-18.00
11180 - T	19.85	0.00	19.22	19.85	1,992.31	2,051.23
11195 - T	2.78	0.00	2.69	2.78	199.93	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	-180.00	-219.00
11268 *	0.00	0.00	0.00	0.00	106.03	106.03
11304 * - T - BKR	27.40	0.00	2.69	2.78	174.93	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	212.55	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	0.00	27.32	27.32
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	39.74	0.00	2.69	2.78	199.93	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	3.35	0.00	3.24	39.90	199.93	246.42
13465	0.00	0.00	0.00	0.00	-157.00	-157.00
TOTAL	<u>240.86</u>	<u>-42.28</u>	<u>429.72</u>	<u>94.23</u>	<u>3,702.74</u>	<u>4,425.27</u>