

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 7/1/2026 - 7/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Income							925,704.00
4000-10 - Improved Service Income	39,798.28	77,142.00	(37,343.72)	555,193.20	539,994.00	15,199.20	12,353.04
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	1,888.25	7,205.98	(5,317.73)	2,500.00
4000-30 - Pool Receipts	270.00	208.33	61.67	1,290.00	1,458.31	(168.31)	40,400.00
4000-40 - RV Storage Compound	425.00	3,366.67	(2,941.67)	25,075.00	23,566.69	1,508.31	-
4000-41 - Resident Needs Income	23.00	-	23.00	37.00	-	37.00	-
4000-42 - Library Income	-	-	-	250.00	-	250.00	-
4000-46 - Club's Share of Profits	2,510.44	-	2,510.44	2,510.44	-	2,510.44	-
4000-48 - July 4th Parade	1,657.00	-	1,657.00	3,257.00	-	3,257.00	-
4000-49 - Return check fees	30.00	-	30.00	285.00	-	285.00	-
4000-50 - Credit Card Fee	234.94	-	234.94	2,264.68	-	2,264.68	-
4000-55 - Legal Fees Reimbursed	-	-	-	984.10	-	984.10	-
4000-56 - Legal Certified Mail Fee Income	-	-	-	522.00	-	522.00	-
4000-59 - Interest Income Other	-	-	-	124.25	-	124.25	32,448.00
4000-60 - Interest Income Banks	441.57	2,704.00	(2,262.43)	4,116.49	18,928.00	(14,811.51)	-
4000-63 - Estoppel Fee	1,500.00	-	1,500.00	18,250.00	-	18,250.00	40,000.00
4000-65 - Fine Income	-	3,333.33	(3,333.33)	(332.21)	23,333.31	(23,665.52)	12,672.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	7,392.00	(7,392.00)	-
4000-76 - Background Applications	2,425.00	-	2,425.00	20,780.00	-	20,780.00	5,500.00
4100-13 - Late Fees	-	458.33	(458.33)	4,591.69	3,208.31	1,383.38	-
4100-44 - Credit Card Rewards	9.15	-	9.15	1,606.61	-	1,606.61	-
total Income	49,324.38	89,298.08	(39,973.70)	642,693.50	625,086.60	17,606.90	1,071,577.04
total Income	49,324.38	89,298.08	(39,973.70)	642,693.50	625,086.60	17,606.90	1,071,577.04

Operating Expense

Expenses							
6100-00 - Salaries	38,004.54	41,219.42	3,214.88	286,654.70	288,535.94	1,881.24	494,633.00
6110-00 - Payroll Tax Expense	3,013.92	3,260.42	246.50	23,213.82	22,822.96	(390.86)	39,125.02
6200-10 - Liability Insurance	-	8,058.33	8,058.33	84,221.15	56,408.31	(27,812.84)	96,700.00
6200-15 - Health Insurance	-	1,566.67	1,566.67	3,098.35	10,966.69	7,868.34	18,800.00
6200-20 - Workers Comp-	-	875.00	875.00	4,543.00	6,125.00	1,582.00	10,500.00
6300-10 - Legal	7,023.50	2,372.92	(4,650.58)	23,976.06	16,610.44	(7,365.62)	28,475.00
6300-20 - Accounting	-	1,668.75	1,668.75	295.00	11,681.25	11,386.25	20,025.00
6300-30 - Applicant Information Expense	2,707.00	-	(2,707.00)	15,402.90	-	(15,402.90)	-
6400-01 - R&M Information Services	321.89	541.67	219.78	389.89	3,791.71	3,401.82	6,500.02
6400-02 - R&M R.V. Compound	-	3,366.67	3,366.67	4,861.47	23,566.69	18,705.22	40,400.00
6400-03 - R&M Landscaping	1,457.04	1,500.00	42.96	14,572.19	10,500.00	(4,072.19)	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	2,916.69	2,916.69	5,000.00
6400-05 - R&M Community Center	561.12	1,458.33	897.21	5,076.99	10,208.31	5,131.32	17,500.00
6400-06 - R&M Recreation	355.35	2,208.33	1,852.98	2,348.20	15,458.31	13,110.11	26,500.00
6400-07 - R&M Baltic Building	-	583.33	583.33	1,018.07	4,083.31	3,065.24	7,000.00
6500-02 - Groundskeeping	-	500.00	500.00	-	3,500.00	3,500.00	6,000.00

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	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
6500-03 - Supplies - Community Center	590.34	500.00	(90.34)	4,289.21	3,500.00	(789.21)	6,000.00
6500-05 - Supplies - Office & Postage	1,563.57	1,583.33	19.76	10,098.59	11,083.31	984.72	19,000.00
6500-06 - Supplies - Recreation	1,039.66	750.00	(289.66)	6,804.89	5,250.00	(1,554.89)	9,000.00
6500-07 - Supplies - Info Booth	272.72	-	(272.72)	466.66	-	(466.66)	-
6500-08 - Supplies - July 4th Parade	970.05	-	(970.05)	2,265.57	-	(2,265.57)	-
6500-11 - Resident Orientation	-	-	-	134.55	-	(134.55)	-
6500-12 - Vet Memorial Expenses	-	-	-	276.68	-	(276.68)	-
6500-14 - Library purchases	-	-	-	513.34	-	(513.34)	-
6600-10 - Electricity	8,277.85	7,083.33	(1,194.52)	55,677.28	49,583.31	(6,093.97)	85,000.00
6600-20 - Water	-	666.67	666.67	5,170.72	4,666.69	(504.03)	8,000.00
6600-30 - Telephone	541.34	1,666.67	1,125.33	7,938.66	11,666.69	3,728.03	20,000.00
6600-40 - Waste Removal	-	500.00	500.00	4,286.85	3,500.00	(786.85)	6,000.00
6600-50 - Security System	-	133.33	133.33	715.68	933.31	217.63	1,600.00
6600-60 - Uniforms	683.26	-	(683.26)	683.26	-	(683.26)	-
6600-70 - Emergency Siren Expense	-	-	-	124.10	-	(124.10)	-
6700-10 - Property Taxes	-	541.67	541.67	-	3,791.69	3,791.69	6,500.00
6700-30 - FL Sales Tax	-	8.33	8.33	-	58.31	58.31	100.00
6800-10 - Mileage Reimbursement	141.72	-	(141.72)	941.88	-	(941.88)	-
6800-15 - Bank Charges	363.85	750.00	386.15	3,196.89	5,250.00	2,053.11	9,000.00
6800-16 - Merchant Services	363.62	172.42	(191.20)	2,430.75	1,206.94	(1,223.81)	2,069.00
6800-19 - Employee Relations	146.00	416.67	270.67	1,871.00	2,916.69	1,045.69	5,000.00
6800-20 - Social Activities	-	429.17	429.17	650.30	3,004.19	2,353.89	5,150.00
6800-25 - Dues,Fees,Licenses	(155.00)	208.33	363.33	1,292.20	1,458.31	166.11	2,500.00
6800-35 - Computer Professional Services	988.00	166.67	(821.33)	6,210.68	1,166.69	(5,043.99)	2,000.00
6800-40 - Leased Equipment	(1,000.00)	1,083.33	2,083.33	5,035.32	7,583.31	2,547.99	13,000.00
6800-46 - Software Expense	1,968.62	2,000.00	31.38	13,780.34	14,000.00	219.66	24,000.00
6800-50 - Misc & Pet Park	-	41.67	41.67	-	291.61	291.61	500.00
6800-99 - Credit Loss Expense	-	1,000.00	1,000.00	-	7,000.00	7,000.00	12,000.00
7000-20 - Depreciation	-	-	-	23,666.68	-	(23,666.68)	-
Total Expenses	70,199.96	89,298.10	19,098.14	628,193.87	625,086.66	(3,107.21)	1,071,577.04
Total Expense	70,199.96	89,298.10	19,098.14	628,193.87	625,086.66	(3,107.21)	1,071,577.04
Operating Net Total	(20,875.58)		(20,875.56)	14,499.63		14,499.69	-
Net Total	(20,875.58)		(20,875.56)	14,499.63		14,499.69	-

High Point Community Property Owners, Inc.

Balance Sheet For 7/31/2026

Assets

Truist Bank - Operating	\$6,117.24
Truist Bank - Payroll	\$12,109.43
Petty Cash	\$324.92
Truist Bank - MM Reserve	\$172,698.93
Columbia Bank - Operating	\$98,476.71
Columbia Bank - Payroll Account	\$750.00
Columbia Bank - MM REPL RESERVE I	\$298,047.09
Columbia Bank - MM REPL RESERVE II	\$141,373.86
Columbia Bank - MM RESERVE CIF I	\$181,011.57
Columbia Bank - MM CIF (SPECTRUM)	\$242,815.43
Accts Rcvbl - Assessments	\$18,895.32
Allowance for Doubtful Accts	(\$3,991.20)
Accts.Receivable- Other	\$1,807.48

\$1,170,436.78

Total Assets

Fixed Assets

Land	\$117,709.16
Buildings	\$1,167,985.00
Pool Reno	\$96,830.70
Furniture & Fixtures	\$117,466.68
Machinery & Equipment	\$390,996.81
Autos & Trucks	\$21,999.57
Land Improvement	\$920,488.30
Vet Memorial Walkway	\$27,790.96
Leaseheld Improvements	\$50,980.35
Signs	\$2,307.00
Accumulated Depreciaton	(\$1,641,415.53)

\$1,273,139.00

Total Fixed Assets

Other Assets

Prepaid Federal /State Income Tax	\$103,800.00
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\$103,800.00

Total Other Assets

Total Assets

\$2,547,375.78

Liabilities

Accounts Payable	\$88.00
Deferred Revenue - Noncurrent	\$505,500.00
Deferred Maint & Captl Expend	\$639,259.82
Marketing Deferred Revenue - Current	\$67,400.00

\$1,212,247.82

Total Liabilities

Equity

Paid In Capital - FD	\$254,179.22
Previous Year-Oper.Fund	\$1,066,449.11
Current Year	\$14,499.63

\$1,335,127.96

Total Equity

Total Liabilities / Equity

\$2,547,375.78