High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
4000-10 - Improved Service Income	70,154.74	77,142.00	(6,987.26)	354,626.74	308,568.00	46,058.74	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	1,888.25	4,117.68	(2,229.43)	12,353.00
4000-30 - Pool Receipts	165.00	208.33	(43.33)	525.00	833.32	(308.32)	2,500.00
4000-40 - RV Storage Compound	1,425.00	3,366.67	(1,941.67)	22,525.00	13,466.68	9,058.32	40,400.00
4000-42 - Library Income	250.00	-	250.00	250.00	-	250.00	-
4000-48 - July 4th Parade	1,500.00	-	1,500.00	1,500.00	-	1,500.00	-
4000-49 - Return check fees	-	-	-	130.00	-	130.00	-
4000-50 - Credit Card Fee	353.64	-	353.64	1,355.49	-	1,355.49	-
4000-55 - Legal Fees Reimbursed	-	-	-	984.10	-	984.10	-
4000-59 - Interest Income Other	17.75	-	17.75	58.02	-	58.02	-
4000-60 - Interest Income Banks	518.87	2,704.00	(2,185.13)	2,720.83	10,816.00	(8,095.17)	32,448.00
4000-63 - Estoppel Fee	4,000.00	-	4,000.00	10,250.00	-	10,250.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	(332.21)	13,333.32	(13,665.53)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	4,224.00	(4,224.00)	12,672.00
4000-76 - Background Applications	3,300.00	-	3,300.00	12,000.00	-	12,000.00	-
4100-13 - Late Fees	1,787.50	458.33	1,329.17	3,431.69	1,833.32	1,598.37	5,500.00
4100-44 - Credit Card Rewards	-	-	-	1,597.46	-	1,597.46	-
Total Income	**83,472.50**	**89,298.08**	**(5,825.58)**	**413,510.37**	**357,192.32**	**56,318.05**	**1,071,577.00**
Total Income	**83,472.50**	**89,298.08**	**(5,825.58)**	**413,510.37**	**357,192.32**	**56,318.05**	**1,071,577.00**
Expenses							
6100-00 - Salaries	39,194.54	41,219.42	2,024.88	160,916.09	164,877.68	3,961.59	494,633.00
6110-00 - Payroll Tax Expense	3,158.87	3,260.42	101.55	13,182.63	13,041.68	(140.95)	39,125.00
6200-10 - Liability Insurance	471.00	8,058.33	7,587.33	84,227.15	32,233.32	(51,993.83)	96,700.00
6200-15 - Health Insurance	516.44	1,566.67	1,050.23	2,065.47	6,266.68	4,201.21	18,800.00
6200-20 - Workers Comp-	877.00	875.00	(2.00)	3,194.00	3,500.00	306.00	10,500.00
6300-10 - Legal	3,045.09	2,372.92	(672.17)	13,135.08	9,491.68	(3,643.40)	28,475.00
6300-20 - Accounting	-	1,668.75	1,668.75	295.00	6,675.00	6,380.00	20,025.00
6300-30 - Applicant Information Expense	1,603.00	-	(1,603.00)	8,817.90	-	(8,817.90)	-
6400-01 - R&M Information Services	-	541.67	541.67	68.00	2,166.68	2,098.68	6,500.00
6400-02 - R&M R.V. Compound	-	3,366.67	3,366.67	1,605.75	13,466.68	11,860.93	40,400.00
6400-03 - R&M Landscaping	1,287.92	1,500.00	212.08	11,660.19	6,000.00	(5,660.19)	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	1,666.68	1,666.68	5,000.00
6400-05 - R&M Community Center	695.28	1,458.33	763.05	2,097.30	5,833.32	3,736.02	17,500.00
6400-06 - R&M Recreation	(53.92)	2,208.33	2,262.25	1,074.32	8,833.32	7,759.00	26,500.00
6400-07 - R&M Baltic Building	-	583.33	583.33	302.13	2,333.32	2,031.19	7,000.00
6500-02 - Groundskeeping	-	500.00	500.00	-	2,000.00	2,000.00	6,000.00
6500-03 - Supplies - Community Center	554.32	500.00	(54.32)	2,270.16	2,000.00	(270.16)	6,000.00
6500-05 - Supplies - Office & Postage	929.59	1,583.33	653.74	4,495.95	6,333.32	1,837.37	19,000.00
6500-06 - Supplies - Recreation	835.43	750.00	(85.43)	3,199.43	3,000.00	(199.43)	9,000.00

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
6500-07 - Supplies - Info Booth	-	-	-	105.41	-	(105.41)	-
6500-08 - Supplies - July 4th Parade	50.00	-	(50.00)	168.04	-	(168.04)	-
6500-14 - Library purchases	-	-	-	513.34	-	(513.34)	-
6600-10 - Electricity	7,832.43	7,083.33	(749.10)	32,548.35	28,333.32	(4,215.03)	85,000.00
6600-20 - Water	897.53	666.67	(230.86)	3,332.06	2,666.68	(665.38)	8,000.00
6600-30 - Telephone	1,244.12	1,666.67	422.55	4,929.42	6,666.68	1,737.26	20,000.00
6600-40 - Waste Removal	1,273.73	500.00	(773.73)	3,884.39	2,000.00	(1,884.39)	6,000.00
6600-50 - Security System	-	133.33	133.33	357.84	533.32	175.48	1,600.00
6600-70 - Emergency Siren Expense	-	-	-	31.04	-	(31.04)	-
6700-10 - Property Taxes	-	541.67	541.67	-	2,166.68	2,166.68	6,500.00
6700-30 - FL Sales Tax	-	8.33	8.33	-	33.32	33.32	100.00
6800-10 - Mileage Reimbursement	89.18	-	(89.18)	800.16	-	(800.16)	-
6800-15 - Bank Charges	408.18	750.00	341.82	2,277.89	3,000.00	722.11	9,000.00
6800-16 - Merchant Services	567.11	172.42	(394.69)	1,474.79	689.68	(785.11)	2,069.00
6800-19 - Employee Relations	-	416.67	416.67	1,725.00	1,666.68	(58.32)	5,000.00
6800-20 - Social Activities	19.69	429.17	409.48	532.16	1,716.68	1,184.52	5,150.00
6800-25 - Dues,Fees,Licenses	436.78	208.33	(228.45)	743.20	833.32	90.12	2,500.00
6800-35 - Computer Professional Services	29.00	166.67	137.67	2,466.00	666.68	(1,799.32)	2,000.00
6800-40 - Leased Equipment	913.93	1,083.33	169.40	4,641.93	4,333.32	(308.61)	13,000.00
6800-46 - Software Expense	1,968.62	2,000.02	31.40	7,874.48	8,000.00	125.52	24,000.00
6800-50 - Misc & Pet Park	-	41.63	41.63	-	166.60	166.60	500.00
6800-99 - Bad Debt	-	1,000.00	1,000.00	-	4,000.00	4,000.00	12,000.00
7000-20 - Depreciation	5,916.67	-	(5,916.67)	23,666.68	-	(23,666.68)	-
Total Expenses	**74,761.53**	**89,298.08**	**14,536.55**	**404,678.73**	**357,192.32**	**(47,486.41)**	**1,071,577.00**
Total Expense	**74,761.53**	**89,298.08**	**14,536.55**	**404,678.73**	**357,192.32**	**(47,486.41)**	**1,071,577.00**
Operating Net Total	**8,710.97**	**-**	**8,710.97**	**8,831.64**	**-**	**8,831.64**	**-**
Net Total	**8,710.97**	**-**	**8,710.97**	**8,831.64**	**-**	**8,831.64**	**-**

High Point Community Property Owners, Inc.

Balance Sheet For 4/30/2026

Assets		
Truist Bank - Operating	$3,773.98	
Truist Bank - Payroll	$11,530.01	
Petty Cash	$359.14	
Truist Bank - MM Reserve	$172,126.15	
Columbia Bank - Operating	$166,824.00	
Columbia Bank - Payroll Account	$750.00	
Columbia Bank - MM REPL RESERVE I	$275,194.16	
Columbia Bank - MM REPL RESERVE II	$141,249.22	
Columbia Bank - MM RESERVE CIF I	$183,149.99	
Columbia Bank - MM CIF (SPECTRUM)	$242,601.35	
Accts Rcvbl - Assessments	$25,205.50	
Allowance for Doubtful Accts	($8,093.23)	
Accts.Receivable- Other	$3,049.12	
Total Assets		**$1,217,719.39**
Fixed Assets		
Land	$117,709.16	
Buildings	$1,167,985.00	
Pool Reno	$96,830.70	
Furniture & Fixtures	$121,129.80	
Machinery & Equipment	$391,052.87	
Autos & Trucks	$21,999.57	
Land Improvement	$916,093.30	
Vet Memorial Walkway	$27,790.96	
Leaseheld Improvements	$47,614.96	
Signs	$2,307.00	
Accumulated Depreciaton	($1,633,435.64)	
Total Fixed Assets		**$1,277,077.68**
Other Assets		
Prepaid Federal /State Income Tax	$103,800.00	
Total Other Assets		**$103,800.00**
	Total Assets	**$2,598,597.07**
Liabilities		
Accounts Payable	$3,487.47	
CIFund Deferred Reserves	$67,400.00	
Deferred Revenue - Noncurrent	$572,900.00	
Deferred Maint & Captl Expend	$550,840.82	
Total Liabilities		**$1,194,628.29**
Equity		
Previous Year-Oper.Fund	$1,395,137.14	
Current Year	$8,831.64	
Total Equity		**$1,403,968.78**
	Total Liabilities / Equity	**$2,598,597.07**