

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Income							
4000-10 - Improved Service Income	82,428.18	77,142.00	5,286.18	515,250.92	462,852.00	52,398.92	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.46	(1,029.46)	1,888.25	6,176.56	(4,288.31)	12,353.04
4000-30 - Pool Receipts	255.00	208.33	46.67	1,020.00	1,249.98	(229.98)	2,500.00
4000-40 - RV Storage Compound	600.00	3,366.67	(2,766.67)	24,650.00	20,200.02	4,449.98	40,400.00
4000-41 - Resident Needs Income	4.00	-	4.00	14.00	-	14.00	-
4000-42 - Library Income	-	-	-	250.00	-	250.00	-
4000-48 - July 4th Parade	-	-	-	1,600.00	-	1,600.00	-
4000-49 - Return check fees	85.00	-	85.00	255.00	-	255.00	-
4000-50 - Credit Card Fee	337.15	-	337.15	2,029.74	-	2,029.74	-
4000-55 - Legal Fees Reimbursed	-	-	-	984.10	-	984.10	-
4000-56 - Legal Certified Mail Fee Income	522.00	-	522.00	522.00	-	522.00	-
4000-59 - Interest Income Other	-	-	-	124.25	-	124.25	-
4000-60 - Interest Income Banks	432.37	2,704.00	(2,271.63)	3,674.92	16,224.00	(12,549.08)	32,448.00
4000-63 - Estoppel Fee	4,000.00	-	4,000.00	16,750.00	-	16,750.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	(332.21)	19,999.98	(20,332.19)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	6,336.00	(6,336.00)	12,672.00
4000-76 - Background Applications	3,680.00	-	3,680.00	18,355.00	-	18,355.00	-
4100-13 - Late Fees	1,270.00	458.33	811.67	4,591.69	2,749.98	1,841.71	5,500.00
4100-44 - Credit Card Rewards	-	-	-	1,597.46	-	1,597.46	-
Total Income	93,613.70	89,298.12	4,315.58	593,225.12	535,788.52	57,436.60	1,071,577.04
Total Income	93,613.70	89,298.12	4,315.58	593,225.12	535,788.52	57,436.60	1,071,577.04

Operating Expense

Expenses							
6100-00 - Salaries	48,807.45	41,219.42	(7,588.03)	248,650.16	247,316.52	(1,333.64)	494,633.00
6110-00 - Payroll Tax Expense	3,886.56	3,260.42	(626.14)	20,199.90	19,562.54	(637.36)	39,125.02
6200-10 - Liability Insurance	-	8,058.33	8,058.33	84,221.15	48,349.98	(35,871.17)	96,700.00
6200-15 - Health Insurance	516.44	1,566.67	1,050.23	3,098.35	9,400.02	6,301.67	18,800.00
6200-20 - Workers Comp-	-	875.00	875.00	3,869.00	5,250.00	1,381.00	10,500.00
6300-10 - Legal	2,608.50	2,372.92	(235.58)	16,952.56	14,237.52	(2,715.04)	28,475.00
6300-20 - Accounting	-	1,668.75	1,668.75	295.00	10,012.50	9,717.50	20,025.00
6300-30 - Applicant Information Expense	1,171.00	-	(1,171.00)	12,695.90	-	(12,695.90)	-
6400-01 - R&M Information Services	-	541.67	541.67	68.00	3,250.04	3,182.04	6,500.02
6400-02 - R&M R.V. Compound	1,052.67	3,366.67	2,314.00	4,861.47	20,200.02	15,338.55	40,400.00
6400-03 - R&M Landscaping	3,111.63	1,500.00	(1,611.63)	13,115.15	9,000.00	(4,115.15)	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	2,500.02	2,500.02	5,000.00
6400-05 - R&M Community Center	204.41	1,458.33	1,253.92	4,515.87	8,749.98	4,234.11	17,500.00
6400-06 - R&M Recreation	587.05	2,208.33	1,621.28	1,992.85	13,249.98	11,257.13	26,500.00
6400-07 - R&M Baltic Building	15.94	583.33	567.39	1,018.07	3,499.98	2,481.91	7,000.00
6500-02 - Groundskeeping	-	500.00	500.00	-	3,000.00	3,000.00	6,000.00
6500-03 - Supplies - Community Center	628.34	500.00	(128.34)	3,698.87	3,000.00	(698.87)	6,000.00

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	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
6500-05 - Supplies - Office & Postage	298.63	1,583.33	1,284.70	8,508.13	9,499.98	991.85	19,000.00
6500-06 - Supplies - Recreation	294.36	750.00	455.64	5,765.23	4,500.00	(1,265.23)	9,000.00
6500-07 - Supplies - Info Booth	-	-	-	193.94	-	(193.94)	-
6500-08 - Supplies - July 4th Parade	50.00	-	(50.00)	1,295.52	-	(1,295.52)	-
6500-11 - Resident Orientation	-	-	-	134.55	-	(134.55)	-
6500-12 - Vet Memorial Expenses	276.68	-	(276.68)	276.68	-	(276.68)	-
6500-14 - Library purchases	-	-	-	513.34	-	(513.34)	-
6600-10 - Electricity	7,331.97	7,083.33	(248.64)	47,399.43	42,499.98	(4,899.45)	85,000.00
6600-20 - Water	838.49	666.67	(171.82)	5,170.72	4,000.02	(1,170.70)	8,000.00
6600-30 - Telephone	1,223.95	1,666.67	442.72	7,397.32	10,000.02	2,602.70	20,000.00
6600-40 - Waste Removal	201.23	500.00	298.77	4,286.85	3,000.00	(1,286.85)	6,000.00
6600-50 - Security System	357.84	133.33	(224.51)	715.68	799.98	84.30	1,600.00
6600-70 - Emergency Siren Expense	93.06	-	(93.06)	124.10	-	(124.10)	-
6700-10 - Property Taxes	-	541.67	541.67	-	3,250.02	3,250.02	6,500.00
6700-30 - FL Sales Tax	-	8.33	8.33	-	49.98	49.98	100.00
6800-10 - Mileage Reimbursement	-	-	-	800.16	-	(800.16)	-
6800-15 - Bank Charges	440.93	750.00	309.07	2,833.04	4,500.00	1,666.96	9,000.00
6800-16 - Merchant Services	284.08	172.42	(111.66)	2,067.13	1,034.52	(1,032.61)	2,069.00
6800-19 - Employee Relations	-	416.67	416.67	1,725.00	2,500.02	775.02	5,000.00
6800-20 - Social Activities	35.09	429.17	394.08	650.30	2,575.02	1,924.72	5,150.00
6800-25 - Dues,Fees,Licenses	454.00	208.33	(245.67)	1,447.20	1,249.98	(197.22)	2,500.00
6800-35 - Computer Professional Services	2,277.68	166.67	(2,111.01)	5,222.68	1,000.02	(4,222.66)	2,000.00
6800-40 - Leased Equipment	-	1,083.33	1,083.33	5,555.86	6,499.98	944.12	13,000.00
6800-46 - Software Expense	1,968.62	2,000.00	31.38	11,811.72	12,000.00	188.28	24,000.00
6800-50 - Misc & Pet Park	-	41.67	41.67	-	249.94	249.94	500.00
6800-99 - Bad Debt	-	1,000.00	1,000.00	-	6,000.00	6,000.00	12,000.00
7000-20 - Depreciation	-	-	-	23,666.68	-	(23,666.68)	-
Total Expenses	79,016.60	89,298.10	10,281.50	556,813.56	535,788.56	(21,025.00)	1,071,577.04
Total Expense	79,016.60	89,298.10	10,281.50	556,813.56	535,788.56	(21,025.00)	1,071,577.04
Operating Net Total	14,597.10		14,597.08	36,411.56		36,411.60	-
Net Total	14,597.10		14,597.08	36,411.56		36,411.60	-

High Point Community Property Owners, Inc.

Balance Sheet For 6/30/2026

Assets

Truist Bank - Operating	\$8,445.94
Truist Bank - Payroll	\$187.89
Petty Cash	\$359.14
Truist Bank - MM Reserve	\$172,537.66
Columbia Bank - Operating	\$139,431.20
Columbia Bank - Payroll Account	\$750.00
Columbia Bank - MM REPL RESERVE I	\$290,425.28
Columbia Bank - MM REPL RESERVE II	\$141,331.85
Columbia Bank - MM RESERVE CIF I	\$180,016.25
Columbia Bank - MM CIF (SPECTRUM)	\$242,743.27
Accts Rcvbl - Assessments	\$14,940.88
Allowance for Doubtful Accts	(\$8,093.23)
Accts.Receivable- Other	\$2,430.44

Total Assets

\$1,185,506.57

Fixed Assets

Land	\$117,709.16
Buildings	\$1,167,985.00
Pool Reno	\$96,830.70
Furniture & Fixtures	\$121,129.80
Machinery & Equipment	\$396,175.52
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

\$1,282,200.33

Other Assets

Prepaid Federal /State Income Tax	\$103,800.00
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Total Other Assets

\$103,800.00

Total Assets

\$2,571,506.90

Liabilities

Accounts Payable	\$3,515.33
CIFund Deferred Reserves	\$67,400.00
Deferred Revenue - Noncurrent	\$572,900.00
Deferred Maint & Captl Expend	\$550,840.82

Total Liabilities

\$1,194,656.15

Equity

Previous Year-Oper.Fund	\$1,340,439.19
Current Year	\$36,411.56

Total Equity

\$1,376,850.75

Total Liabilities / Equity

\$2,571,506.90