High Point Community Property Owners, Inc.

Balance Sheet For 8/31/2026

Assets		
Truist Bank - Operating	$3,275.30	
Truist Bank - Payroll	$162.28	
Petty Cash	$268.11	
Truist Bank - MM Reserve	$85,396.72	
Columbia Bank - Operating	$163,000.58	
Columbia Bank - Payroll Account	$750.00	
Columbia Bank - MM REPL RESERVE I	$305,671.72	
Columbia Bank - MM REPL RESERVE II	$141,415.89	
Columbia Bank - MM RESERVE CIF I	$182,007.19	
Columbia Bank - MM CIF (SPECTRUM)	$242,887.61	
Accts Rcvbl - Assessments	$18,813.76	
Allowance for Doubtful Accts	($3,991.20)	
Accts.Receivable- Other	$2,416.60	
Total Assets		**$1,142,074.56**
Fixed Assets		
Land	$117,709.16	
Buildings	$1,167,985.00	
Pool Reno	$103,479.68	
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)	
Total Fixed Assets		**$1,279,787.98**
Other Assets		
Prepaid Federal /State Income Tax	$103,800.00	
Total Other Assets		**$103,800.00**
	Total Assets	**$2,525,662.54**
Liabilities		
Accounts Payable	$29,522.41	
Deferred Revenue - Noncurrent	$505,500.00	
Deferred Maint & Captl Expend	$639,259.82	
Marketing Deferred Revenue - Current	$67,400.00	
Total Liabilities		**$1,241,682.23**
Equity		
Paid In Capital - FD	$254,179.22	
Previous Year-Oper.Fund	$1,032,033.29	
Current Year	($2,232.20)	
Total Equity		**$1,283,980.31**
	Total Liabilities / Equity	**$2,525,662.54**

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 8/1/2026 - 8/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Income							
4000-10 - Improved Service Income	78,244.00	77,142.00	1,102.00	633,437.20	617,136.00	16,301.20	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	1,888.25	8,235.40	(6,347.15)	12,353.04
4000-30 - Pool Receipts	165.00	208.33	(43.33)	1,455.00	1,666.64	(211.64)	2,500.00
4000-40 - RV Storage Compound	800.00	3,366.67	(2,566.67)	25,875.00	26,933.36	(1,058.36)	40,400.00
4000-41 - Resident Needs Income	-	-	-	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	-
4000-48 - July 4th Parade	-	-	-	3,257.00	-	3,257.00	-
4000-49 - Return check fees	-	-	-	285.00	-	285.00	-
4000-50 - Credit Card Fee	240.10	-	240.10	2,504.78	-	2,504.78	-
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	-
4000-60 - Interest Income Banks	381.25	2,704.00	(2,322.75)	4,497.74	21,632.00	(17,134.26)	32,448.00
4000-63 - Estoppel Fee	2,500.00	-	2,500.00	20,750.00	-	20,750.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	(332.21)	26,666.64	(26,998.85)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	8,448.00	(8,448.00)	12,672.00
4000-76 - Background Applications	3,300.00	-	3,300.00	24,080.00	-	24,080.00	-
4100-13 - Late Fees	1,300.00	458.33	841.67	5,891.69	3,666.64	2,225.05	5,500.00
4100-44 - Credit Card Rewards	-	-	-	1,606.61	-	1,606.61	-
Total Income	**86,930.35**	**89,298.08**	**(2,367.73)**	**729,623.85**	**714,384.68**	**15,239.17**	**1,071,577.04**
Total Income	**86,930.35**	**89,298.08**	**(2,367.73)**	**729,623.85**	**714,384.68**	**15,239.17**	**1,071,577.04**
Operating Expense							
Expenses							
6100-00 - Salaries	51,283.01	41,219.42	(10,063.59)	337,937.71	329,755.36	(8,182.35)	494,633.00
6110-00 - Payroll Tax Expense	4,004.14	3,260.42	(743.72)	27,217.96	26,083.38	(1,134.58)	39,125.02
6200-10 - Liability Insurance	-	8,058.33	8,058.33	84,221.15	64,466.64	(19,754.51)	96,700.00
6200-15 - Health Insurance	1,032.88	1,566.67	533.79	4,131.23	12,533.36	8,402.13	18,800.00
6200-20 - Workers Comp-	675.00	875.00	200.00	5,218.00	7,000.00	1,782.00	10,500.00
6300-10 - Legal	-	2,372.92	2,372.92	23,976.06	18,983.36	(4,992.70)	28,475.00
6300-20 - Accounting	20,276.00	1,668.75	(18,607.25)	20,571.00	13,350.00	(7,221.00)	20,025.00
6300-30 - Applicant Information Expense	992.35	-	(992.35)	16,395.25	-	(16,395.25)	-
6400-01 - R&M Information Services	-	541.67	541.67	389.89	4,333.38	3,943.49	6,500.02
6400-02 - R&M R.V. Compound	-	3,366.67	3,366.67	4,861.47	26,933.36	22,071.89	40,400.00
6400-03 - R&M Landscaping	2,627.64	1,500.00	(1,127.64)	17,199.83	12,000.00	(5,199.83)	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
6400-05 - R&M Community Center	1,000.00	1,458.33	458.33	6,076.99	11,666.64	5,589.65	17,500.00
6400-06 - R&M Recreation	450.00	2,208.33	1,758.33	2,798.20	17,666.64	14,868.44	26,500.00
6400-07 - R&M Baltic Building	14.36	583.33	568.97	1,032.43	4,666.64	3,634.21	7,000.00
6500-02 - Groundskeeping	950.00	500.00	(450.00)	950.00	4,000.00	3,050.00	6,000.00

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 8/1/2026 - 8/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Income							
4000-10 - Improved Service Income	78,244.00	77,142.00	1,102.00	633,437.20	617,136.00	16,301.20	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	1,888.25	8,235.40	(6,347.15)	12,353.04
4000-30 - Pool Receipts	165.00	208.33	(43.33)	1,455.00	1,666.64	(211.64)	2,500.00
4000-40 - RV Storage Compound	800.00	3,366.67	(2,566.67)	25,875.00	26,933.36	(1,058.36)	40,400.00
4000-41 - Resident Needs Income	-	-	-	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	-
4000-48 - July 4th Parade	-	-	-	3,257.00	-	3,257.00	-
4000-49 - Return check fees	-	-	-	285.00	-	285.00	-
4000-50 - Credit Card Fee	240.10	-	240.10	2,504.78	-	2,504.78	-
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	-
4000-60 - Interest Income Banks	381.25	2,704.00	(2,322.75)	4,497.74	21,632.00	(17,134.26)	32,448.00
4000-63 - Estoppel Fee	2,500.00	-	2,500.00	20,750.00	-	20,750.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	(332.21)	26,666.64	(26,998.85)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	8,448.00	(8,448.00)	12,672.00
4000-76 - Background Applications	3,300.00	-	3,300.00	24,080.00	-	24,080.00	-
4100-13 - Late Fees	1,300.00	458.33	841.67	5,891.69	3,666.64	2,225.05	5,500.00
4100-44 - Credit Card Rewards	-	-	-	1,606.61	-	1,606.61	-
Total Income	**86,930.35**	**89,298.08**	**(2,367.73)**	**729,623.85**	**714,384.68**	**15,239.17**	**1,071,577.04**
Total Income	**86,930.35**	**89,298.08**	**(2,367.73)**	**729,623.85**	**714,384.68**	**15,239.17**	**1,071,577.04**
Operating Expense							
Expenses							
6100-00 - Salaries	51,283.01	41,219.42	(10,063.59)	337,937.71	329,755.36	(8,182.35)	494,633.00
6110-00 - Payroll Tax Expense	4,004.14	3,260.42	(743.72)	27,217.96	26,083.38	(1,134.58)	39,125.02
6200-10 - Liability Insurance	-	8,058.33	8,058.33	84,221.15	64,466.64	(19,754.51)	96,700.00
6200-15 - Health Insurance	1,032.88	1,566.67	533.79	4,131.23	12,533.36	8,402.13	18,800.00
6200-20 - Workers Comp-	675.00	875.00	200.00	5,218.00	7,000.00	1,782.00	10,500.00
6300-10 - Legal	-	2,372.92	2,372.92	23,976.06	18,983.36	(4,992.70)	28,475.00
6300-20 - Accounting	20,276.00	1,668.75	(18,607.25)	20,571.00	13,350.00	(7,221.00)	20,025.00
6300-30 - Applicant Information Expense	992.35	-	(992.35)	16,395.25	-	(16,395.25)	-
6400-01 - R&M Information Services	-	541.67	541.67	389.89	4,333.38	3,943.49	6,500.02
6400-02 - R&M R.V. Compound	-	3,366.67	3,366.67	4,861.47	26,933.36	22,071.89	40,400.00
6400-03 - R&M Landscaping	2,627.64	1,500.00	(1,127.64)	17,199.83	12,000.00	(5,199.83)	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
6400-05 - R&M Community Center	1,000.00	1,458.33	458.33	6,076.99	11,666.64	5,589.65	17,500.00
6400-06 - R&M Recreation	450.00	2,208.33	1,758.33	2,798.20	17,666.64	14,868.44	26,500.00
6400-07 - R&M Baltic Building	14.36	583.33	568.97	1,032.43	4,666.64	3,634.21	7,000.00
6500-02 - Groundskeeping	950.00	500.00	(450.00)	950.00	4,000.00	3,050.00	6,000.00