High Point Replacement Schedule
2027

	Estimated Life	Remaining Life	Anticipated Cost	Total Accrued 12/31/2026	2027 Budget
Community Center					
Roof-Complete	25	13	$66,000	$29,594	$4,332
Floors	15	2	$84,000	$74,550	$11,028
Air Handling / AC	15	4	$36,000	$33,091	$1,061
Kitchen Equipment	15	9	$24,000	$9,696	$1,918
Tables and Chairs	20	16	$24,000	$11,264	$906
Sound System	10	0	$3,600	$6,000	$0
Security Cameras	10	5	$36,000	$21,162	$4,027
Ice Maker	15	9	$3,400	$1,689	$229
Floor Scrubber	12	8	$10,800	$3,337	$1,145
Canopy - CC	5	0	$9,600	$12,874	$2,405
Stage Curtains	10	4	$7,200	$5,884	$480
All Painting					
Painting - All	7	0	$18,000	$24,487	$6,335
Pool					
Structure pool and deck	10	3	$42,000	$34,316	$4,270
Filtration System/ pumps	10	0	$16,000	$35,661	$9,976
Surface Finish	20	1	$24,000	$24,120	$1,414
2 Geo Thermal Heaters	12	10	$25,000	$6,437	$2,209
Fencing (Privacy)	20	8	$7,200	$4,404	$428
Pool Renovation	10	9	$68,000	$0	$6,800
Saltwater Conversion	1	1	$4,000	$0	$4,000
Recreation Facilities					
Tennis, Shuffleboard, etc	20	8	$48,000	$26,051	$3,369
Horseshoe Pit Reno	10	10	$7,000	$0	$700
Office - Computers & Furniture					
Furniture & Fixtures	5	3	$6,000	$3,091	$1,061
Computer Monitors & Access.	5	0	$563	$0	$113
Outbuildings/ flatwork					
Sidewalks, curbing, shed	15	5	$24,000	$15,057	$2,428
Well Pump & Access.	10	0	$20,000	$0	$2,000
Information Booth	20	0	$30,000	$0	$1,500
Emergency Siren	7	7	$35,000	$0	$5,000
Rules & Enforcement Cart	10	5	$8,400	$5,250	$854
Maintenance equipment					
52" Lxmark Laser Z - 2020	6	1	$14,000	$14,274	$3,183
Club Car (Cushman) - 2019	15	9	$14,400	$7,907	$871
2015 Chevy Truck	10	6	$40,000	$29,032	$2,371
Lazer Z 60"- 2022	6	3	$17,000	$12,975	$2,235
ExMark 60"-2023	6	3	$17,000	$11,100	$3,278
Lazer Z 60"- 2017	6	0	$17,000	$23,554	$0
Tractor & Accessories	7	7	$40,650	$0	$5,802
Storage Building (RV Comp)	10	10	$47,676	$0	$4,768
Fence					
Perimeter Fence	50	50	$282,000	$52,331	$7,080
Fencing compound RV	50	50	$18,000	$2,014	$1,127
Parking Lot					
Lot seal, stripe, repave	30	9	$140,000	$101,131	$6,174
RV Compound Roads	15	15	$28,750	$0	$1,917
Demolition					
Unforseen	10	6	$20,000	$16,273	$1,796
Community Safety & Security	5	4	$10,000	$4,060	$2,122
Security Cameras Upgrade	15	15	$100,000	$0	$7,000
TOTALS:				**$662,666**	**$129,712**

NOTE: In 2027: $129,712. divided by 12 months = $10,809. each month to be deposited in designated as replacement funds.

High Point Community Property Owners, Inc.
2027 CONSOLIDATED BUDGET

	2026	2027	2026	Budget 2027
Income:	$46./$24./mo	$50./$25./mo		
Homeowner Assessment Fee	1677	1679	$925,704	$1,007,400
Vacant Lot Assessment Fee	44	44	$12,672	$13,200
Lot Mowing @ $300.yr/lot	16	16	$4,800	$4,800
County Median Maintenance	Contract		$7,553	$7,553
RV Compound Rental @ $200./yr	175	167	$35,000	$33,400
RV Compound Rental @ $225./yr	23	17	$5,400	$3,825
Total Service Income			**$991,129**	**$1,070,178**
Miscellaneous				
Pool Passes, Late Fees, Interest, Etc			$80,448	$84,040
OTHER - Board Designated Surplus Funds			$100,000	$100,000
Total Income:			**$1,171,577**	**$1,254,218**

	2026	2027
Operating Expenses:		
Salaries & Wages	$458,553	$508,114
Payroll taxes	$36,580	$40,157
Taxes: Property, State, Federal	$7,500	$26,500
	$502,633	**$574,771**
Insurance	$143,921	$114,000
Legal & Professional Services	$53,630	$85,000
Utilities	$129,000	$128,100
Security System	$2,000	$1,200
	$328,551	**$328,300**
Repairs & Maintenance:		
R/M Information Service (Front Gate)	$6,500	$500
R/M RV Compound	$21,200	$37,225
R/M Landscaping	$18,000	$25,000
P & L and DRAs	$2,000	$2,000
R/M Community Center	$17,500	$9,000
R/M Recreation (Pool, Tennis, etc.)	$26,500	$7,000
R/M Baltic Bldg	$7,000	$8,500
	$98,700	**$89,225**
Supplies & Other:		
Groundskeeping	$6,000	$1,000
Community Center & Baltic Bldg	$6,000	$6,500
Office Supplies & Postage	$24,780	$25,000
Recreation	$9,000	$12,000
Social Act. & Comm. Events Etc.	$5,150	$12,550
Dues, Fees, Leased Equip, Empl Rel	$21,000	$20,500
Computer & Software Svcs	$26,000	$25,325
Bank Charges	$9,000	$9,500
Other: Bad Debt	$12,000	$5,000
Miscellaneous & Pet Park	$1,000	$500
	$119,930	**$117,875**

Total Expenses:	**$1,049,814**	**$1,110,171**
Annual "Statutory" Reserves Deposits	**$87,467**	**$129,712**
Capital Improvement Fund Deposits	**$10,911**	**$12,500**
Total Expenses, Replacement, and CIF	**$1,148,192**	**$1,252,383**
Net Income for Year	**$975**	**$1,835**

$10,809.33 per month (Repl II in Jan, then Repl I Feb-Dec)
$1,041.67 per month (CIF Reserve)