

# High Point Community Property Owners, Inc.

## Balance Sheet For 1/31/2026

### Assets

Truist Bank - Operating	\$20,570.88
Truist Bank - Payroll	\$11,103.44
Petty Cash	\$359.14
Truist Bank - MM Reserve	\$171,251.55
Columbia Bank - Operating	\$227,343.04
Columbia Bank - Payroll Account	\$750.00
Columbia Bank - MM REPL RESERVE I	\$252,376.74
Columbia Bank - MM REPL RESERVE II	\$141,128.74
Columbia Bank - MM RESERVE CIF I	\$236,744.00
Columbia Bank - MM CIF (SPECTRUM)	\$242,394.43
Accts Rcvbl - Assessments	\$22,456.00
Accts Rcvbl - Fines	\$25,040.83
Allowance for Doubtful Accts	(\$8,093.23)
Accts.Receivable- Other	\$1,562.12

**\$1,344,987.68**

### Total Assets

### Fixed Assets

Land	\$151,539.16
Buildings	\$1,140,133.10
Pool Reno	\$96,830.70
Furniture & Fixtures	\$120,566.48
Machinery & Equipment	\$389,643.85
Autos & Trucks	\$21,999.57
Land Improvement	\$857,625.29
Vet Memorial Walkway	\$27,790.96
Leaseheld Improvements	\$47,614.96
Signs	\$2,307.00
Accumulated Depreciaton	(\$1,615,685.63)

**\$1,240,365.44**

### Total Fixed Assets

### Other Assets

Prepaid Federal /State Income Tax	\$86,400.00
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### Total Other Assets

**\$86,400.00**

### Total Assets

**\$2,671,753.12**

### Liabilities

Prepaid Lot Maintenance	\$150,616.15
CIFund Deferred Reserves	\$67,400.00
Deferred Revenue - Noncurrent	\$572,900.00
Deferred Maint & Captl Expend	\$550,840.82

**\$1,341,756.97**

### Total Liabilities

### Equity

Previous Year-Oper.Fund	\$1,368,142.96
Current Year	(\$38,146.81)

**\$1,329,996.15**

### Total Equity

### Total Liabilities / Equity

**\$2,671,753.12**

# High Point Community Property Owners, Inc.

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

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
4000-10 - Improved Service Income	78,152.00	77,142.00	1,010.00	78,152.00	77,142.00	1,010.00	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	-	1,029.42	(1,029.42)	12,353.00
4000-30 - Pool Receipts	105.00	208.33	(103.33)	105.00	208.33	(103.33)	2,500.00
4000-40 - RV Storage Compound	14,425.00	3,366.67	11,058.33	14,425.00	3,366.67	11,058.33	40,400.00
4000-49 - Return check fees	100.00	-	100.00	100.00	-	100.00	-
4000-50 - Credit Card Fee	516.10	-	516.10	516.10	-	516.10	-
4000-60 - Interest Income Banks	651.71	2,704.00	(2,052.29)	651.71	2,704.00	(2,052.29)	32,448.00
4000-63 - Estoppel Fee	2,250.00	-	2,250.00	2,250.00	-	2,250.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	-	3,333.33	(3,333.33)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	1,056.00	(1,056.00)	12,672.00
4000-76 - Background Applications	2,325.00	-	2,325.00	2,325.00	-	2,325.00	-
4100-13 - Late Fees	(85.81)	458.33	(544.14)	(85.81)	458.33	(544.14)	5,500.00
<b>Total Income</b>	<b>98,439.00</b>	<b>89,298.08</b>	<b>9,140.92</b>	<b>98,439.00</b>	<b>89,298.08</b>	<b>9,140.92</b>	<b>1,071,577.00</b>
<b>Total Income</b>	<b>98,439.00</b>	<b>89,298.08</b>	<b>9,140.92</b>	<b>98,439.00</b>	<b>89,298.08</b>	<b>9,140.92</b>	<b>1,071,577.00</b>

### Operating Expense

<b>Expenses</b>							
6100-00 - Salaries	36,911.99	41,219.42	4,307.43	36,911.99	41,219.42	4,307.43	494,633.00
6110-00 - Payroll Tax Expense	3,113.50	3,260.42	146.92	3,113.50	3,260.42	146.92	39,125.00
6200-10 - Liability Insurance	58,446.55	8,058.33	(50,388.22)	58,446.55	8,058.33	(50,388.22)	96,700.00
6200-15 - Health Insurance	530.40	1,566.67	1,036.27	530.40	1,566.67	1,036.27	18,800.00
6200-20 - Workers Comp-	966.00	875.00	(91.00)	966.00	875.00	(91.00)	10,500.00
6300-10 - Legal	6,302.75	2,372.92	(3,929.83)	6,302.75	2,372.92	(3,929.83)	28,475.00
6300-20 - Accounting	-	1,668.75	1,668.75	-	1,668.75	1,668.75	20,025.00
6300-30 - Applicant Information Expense	2,119.00	-	(2,119.00)	2,119.00	-	(2,119.00)	-
6400-01 - R&M Information Services	68.00	541.67	473.67	68.00	541.67	473.67	6,500.00
6400-02 - R&M R.V. Compound	45.52	3,366.67	3,321.15	45.52	3,366.67	3,321.15	40,400.00
6400-03 - R&M Landscaping	427.28	1,500.00	1,072.72	427.28	1,500.00	1,072.72	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	416.67	416.67	5,000.00
6400-05 - R&M Community Center	689.69	1,458.33	768.64	689.69	1,458.33	768.64	17,500.00
6400-06 - R&M Recreation	68.00	2,208.33	2,140.33	68.00	2,208.33	2,140.33	26,500.00
6400-07 - R&M Baltic Building	96.29	583.33	487.04	96.29	583.33	487.04	7,000.00
6500-02 - Groundskeeping	-	500.00	500.00	-	500.00	500.00	6,000.00
6500-03 - Supplies - Community Center	788.19	500.00	(288.19)	788.19	500.00	(288.19)	6,000.00
6500-05 - Supplies - Office & Postage	928.21	1,583.33	655.12	928.21	1,583.33	655.12	19,000.00
6500-06 - Supplies - Recreation	525.70	750.00	224.30	525.70	750.00	224.30	9,000.00
6600-10 - Electricity	8,505.19	7,083.33	(1,421.86)	8,505.19	7,083.33	(1,421.86)	85,000.00
6600-20 - Water	722.45	666.67	(55.78)	722.45	666.67	(55.78)	8,000.00
6600-30 - Telephone	1,393.56	1,666.67	273.11	1,393.56	1,666.67	273.11	20,000.00
6600-40 - Waste Removal	195.98	500.00	304.02	195.98	500.00	304.02	6,000.00
6600-50 - Security System	-	133.33	133.33	-	133.33	133.33	1,600.00

# High Point Community Property Owners, Inc.

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

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
6700-10 - Property Taxes	-	541.67	541.67	-	541.67	541.67	6,500.00
6700-30 - FL Sales Tax	-	8.33	8.33	-	8.33	8.33	100.00
6800-10 - Mileage Reimbursement	270.90	-	(270.90)	270.90	-	(270.90)	-
6800-15 - Bank Charges	686.86	750.00	63.14	686.86	750.00	63.14	9,000.00
6800-16 - Merchant Services	304.60	172.42	(132.18)	304.60	172.42	(132.18)	2,069.00
6800-19 - Employee Relations	1,725.00	416.67	(1,308.33)	1,725.00	416.67	(1,308.33)	5,000.00
6800-20 - Social Activities	401.81	429.17	27.36	401.81	429.17	27.36	5,150.00
6800-25 - Dues,Fees,Licenses	74.17	208.33	134.16	74.17	208.33	134.16	2,500.00
6800-35 - Computer Professional Services	1,479.00	2,166.67	687.67	1,479.00	2,166.67	687.67	26,000.00
6800-40 - Leased Equipment	913.93	1,083.33	169.40	913.93	1,083.33	169.40	13,000.00
6800-46 - Software Expense	1,968.62	-	(1,968.62)	1,968.62	-	(1,968.62)	-
6800-50 - Misc & Pet Park	-	41.67	41.67	-	41.67	41.67	500.00
6800-99 - Bad Debt	-	1,000.00	1,000.00	-	1,000.00	1,000.00	12,000.00
7000-20 - Depreciation	5,916.67	-	(5,916.67)	5,916.67	-	(5,916.67)	-
<b>Total Expenses</b>	<b>136,585.81</b>	<b>89,298.10</b>	<b>(47,287.71)</b>	<b>136,585.81</b>	<b>89,298.10</b>	<b>(47,287.71)</b>	<b>1,071,577.00</b>
<b>Total Expense</b>	<b>136,585.81</b>	<b>89,298.10</b>	<b>(47,287.71)</b>	<b>136,585.81</b>	<b>89,298.10</b>	<b>(47,287.71)</b>	<b>1,071,577.00</b>
<b>Operating Net Total</b>	<b>(38,146.81)</b>	<b>(.02)</b>	<b>(38,146.79)</b>	<b>(38,146.81)</b>	<b>(.02)</b>	<b>(38,146.79)</b>	<b>-</b>
<b>Net Total</b>	<b>(38,146.81)</b>	<b>(.02)</b>	<b>(38,146.79)</b>	<b>(38,146.81)</b>	<b>(.02)</b>	<b>(38,146.79)</b>	<b>-</b>