

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 2/1/2026 - 2/28/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Operating Income							
4000-10 - Improved Service Income	78,196.00	77,142.00	1,054.00	156,348.00	154,284.00	2,064.00	925,704.00
4000-20 - Lot & Median Maintenance	-	1,029.42	(1,029.42)	-	2,058.84	(2,058.84)	12,353.00
4000-30 - Pool Receipts	60.00	208.33	(148.33)	165.00	416.66	(251.66)	2,500.00
4000-40 - RV Storage Compound	5,250.00	3,366.67	1,883.33	19,675.00	6,733.34	12,941.66	40,400.00
4000-49 - Return check fees	-	-	-	100.00	-	100.00	-
4000-50 - Credit Card Fee	273.10	-	273.10	789.20	-	789.20	-
4000-60 - Interest Income Banks	566.77	2,704.00	(2,137.23)	1,218.48	5,408.00	(4,189.52)	32,448.00
4000-63 - Estoppel Fee	2,000.00	-	2,000.00	4,250.00	-	4,250.00	-
4000-65 - Fine Income	-	3,333.33	(3,333.33)	-	6,666.66	(6,666.66)	40,000.00
4000-70 - Unimproved Lot Service Income	-	1,056.00	(1,056.00)	-	2,112.00	(2,112.00)	12,672.00
4000-76 - Background Applications	2,875.00	-	2,875.00	5,200.00	-	5,200.00	-
4100-13 - Late Fees	1,770.00	458.33	1,311.67	1,684.19	916.66	767.53	5,500.00
4100-44 - Credit Card Rewards	1,597.46	-	1,597.46	1,597.46	-	1,597.46	-
Total Income	92,588.33	89,298.08	3,290.25	191,027.33	178,596.16	12,431.17	1,071,577.00
Total Income	92,588.33	89,298.08	3,290.25	191,027.33	178,596.16	12,431.17	1,071,577.00

Operating Expense

Operating Expenses							
6100-00 - Salaries	36,770.34	41,219.42	4,449.08	73,682.33	82,438.84	8,756.51	494,633.00
6110-00 - Payroll Tax Expense	3,047.05	3,260.42	213.37	6,160.55	6,520.84	360.29	39,125.00
6200-10 - Liability Insurance	18,614.40	8,058.33	(10,556.07)	77,052.95	16,116.66	(60,936.29)	96,700.00
6200-15 - Health Insurance	516.44	1,566.67	1,050.23	1,046.84	3,133.34	2,086.50	18,800.00
6200-20 - Workers Comp-	676.00	875.00	199.00	1,642.00	1,750.00	108.00	10,500.00
6300-10 - Legal	2,372.74	2,372.92	.18	8,675.49	4,745.84	(3,929.65)	28,475.00
6300-20 - Accounting	-	1,668.75	1,668.75	-	3,337.50	3,337.50	20,025.00
6300-30 - Applicant Information Expense	3,719.00	-	(3,719.00)	5,838.00	-	(5,838.00)	-
6400-01 - R&M Information Services	-	541.67	541.67	68.00	1,083.34	1,015.34	6,500.00
6400-02 - R&M R.V. Compound	1,470.00	3,366.67	1,896.67	1,515.52	6,733.34	5,217.82	40,400.00
6400-03 - R&M Landscaping	998.12	1,500.00	501.88	1,425.40	3,000.00	1,574.60	18,000.00
6400-04 - P & L and DRAs	-	416.67	416.67	-	833.34	833.34	5,000.00
6400-05 - R&M Community Center	-	1,458.33	1,458.33	689.69	2,916.66	2,226.97	17,500.00
6400-06 - R&M Recreation	310.00	2,208.33	1,898.33	378.00	4,416.66	4,038.66	26,500.00
6400-07 - R&M Baltic Building	-	583.33	583.33	96.29	1,166.66	1,070.37	7,000.00
6500-02 - Groundskeeping	-	500.00	500.00	-	1,000.00	1,000.00	6,000.00
6500-03 - Supplies - Community Center	761.26	500.00	(261.26)	1,549.45	1,000.00	(549.45)	6,000.00
6500-05 - Supplies - Office & Postage	2,317.01	1,583.33	(733.68)	3,245.22	3,166.66	(78.56)	19,000.00
6500-06 - Supplies - Recreation	503.51	750.00	246.49	1,029.21	1,500.00	470.79	9,000.00
6500-07 - Supplies - Info Booth	81.99	-	(81.99)	81.99	-	(81.99)	-
6500-08 - Supplies - July 4th Parade	35.00	-	(35.00)	35.00	-	(35.00)	-
6500-14 - Library purchases	513.34	-	(513.34)	513.34	-	(513.34)	-
6600-10 - Electricity	8,488.59	7,083.33	(1,405.26)	16,993.78	14,166.66	(2,827.12)	85,000.00

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	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
6600-20 - Water	711.82	666.67	(45.15)	1,434.27	1,333.34	(100.93)	8,000.00
6600-30 - Telephone	1,214.52	1,666.67	452.15	2,608.08	3,333.34	725.26	20,000.00
6600-40 - Waste Removal	195.98	500.00	304.02	391.96	1,000.00	608.04	6,000.00
6600-50 - Security System	-	133.33	133.33	-	266.66	266.66	1,600.00
6700-10 - Property Taxes	-	541.67	541.67	-	1,083.34	1,083.34	6,500.00
6700-30 - FL Sales Tax	-	8.33	8.33	-	16.66	16.66	100.00
6800-10 - Mileage Reimbursement	-	-	-	270.90	-	(270.90)	-
6800-15 - Bank Charges	689.34	750.00	60.66	1,376.20	1,500.00	123.80	9,000.00
6800-16 - Merchant Services	371.90	172.42	(199.48)	676.50	344.84	(331.66)	2,069.00
6800-19 - Employee Relations	-	416.67	416.67	1,725.00	833.34	(891.66)	5,000.00
6800-20 - Social Activities	28.17	429.17	401.00	429.98	858.34	428.36	5,150.00
6800-25 - Dues, Fees, Licenses	4.00	208.33	204.33	86.17	416.66	330.49	2,500.00
6800-35 - Computer Professional Services	29.00	166.67	137.67	1,508.00	333.34	(1,174.66)	2,000.00
6800-40 - Leased Equipment	913.93	1,083.33	169.40	2,307.32	2,166.66	(140.66)	13,000.00
6800-46 - Software Expense	1,968.62	1,999.98	31.36	3,937.24	3,999.96	62.72	24,000.00
6800-50 - Misc & Pet Park	-	41.67	41.67	-	83.34	83.34	500.00
6800-99 - Bad Debt	-	1,000.00	1,000.00	-	2,000.00	2,000.00	12,000.00
7000-20 - Depreciation	5,916.67	-	(5,916.67)	11,833.34	-	(11,833.34)	-
Total Expenses	93,238.74	89,298.08	(3,940.66)	230,304.01	178,596.16	(51,707.85)	1,071,577.00
Total Expense	93,238.74	89,298.08	(3,940.66)	230,304.01	178,596.16	(51,707.85)	1,071,577.00
Operating Net Total	(650.41)	-	(650.41)	(39,276.68)	-	(39,276.68)	-
Net Total	(650.41)	-	(650.41)	(39,276.68)	-	(39,276.68)	-

High Point Community Property Owners, Inc.

Balance Sheet For 2/28/2026

Assets

Truist Bank - Operating	\$18,181.49
Truist Bank - Payroll	\$10,985.85
Petty Cash	\$359.14
Truist Bank - MM Reserve	\$171,563.45
Columbia Bank - Operating	\$193,468.35
Columbia Bank - Payroll Account	\$750.00
Columbia Bank - MM REPL RESERVE I	\$259,974.30
Columbia Bank - MM REPL RESERVE II	\$141,166.63
Columbia Bank - MM RESERVE CIF I	\$237,749.34
Columbia Bank - MM CIF (SPECTRUM)	\$242,459.51
Accts Rcvbl - Assessments	\$26,643.00
Accts Rcvbl - Fines	\$24,994.83
Allowance for Doubtful Accts	(\$8,093.23)
Accts.Receivable- Other	\$3,229.12

Total Assets

\$1,323,431.78

Fixed Assets

Land	\$117,709.16
Buildings	\$1,140,133.10
Pool Reno	\$96,830.70
Furniture & Fixtures	\$121,129.80
Machinery & Equipment	\$390,594.87
Autos & Trucks	\$21,999.57
Land Improvement	\$916,093.30
Vet Memorial Walkway	\$27,790.96
Leasehold Improvements	\$47,614.96
Signs	\$2,307.00
Accumulated Depreciaton	(\$1,621,602.30)

Total Fixed Assets

\$1,260,601.12

Other Assets

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

\$86,400.00

Total Assets

\$2,670,432.90

Liabilities

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

Total Liabilities

\$1,191,140.82

Equity

Previous Year-Oper.Fund	\$1,518,568.76
Current Year	(\$39,276.68)

Total Equity

\$1,479,292.08

Total Liabilities / Equity

\$2,670,432.90