High Point Community Property Owners, Inc.

Balance Sheet For 11/30/2025

Assets		
Truist Bank - Service	$7,312.03	
Truist Bank - Payroll	$10,513.76	
Petty Cash	$316.10	
Truist Money Market Acct	$170,539.71	
Pacific Premier - Operating	$124,231.25	
PAYROLL ACCOUNT	$750.00	
MM REPL RESERVE I	$244,906.31	
MM REPL RESERVE II	$133,538.84	
MM RESERVE CIF I	$254,617.16	
MM CIF (SPECTRUM)	$242,250.36	
Accts Rcvbl - Assessments	$23,323.84	
Accts Rcvbl - Fines	$25,440.96	
Allowance for Doubtful Accts	($8,093.23)	
Accts.Receivable- Other	$600.00	
Total Assets		**$1,230,247.09**
Fixed Assets		
Land	$151,539.16	
Buildings	$1,140,133.10	
Pool Reno	$96,830.70	
Furniture & Fixtures	$120,455.78	
Machinery & Equipment	$361,166.09	
Autos & Trucks	$21,999.57	
Land Improvement	$835,625.29	
Vet Memorial Walkway	$27,790.96	
Leaseheld Improvements	$47,614.96	
Signs	$2,307.00	
Accumulated Depreciaton	($1,603,885.16)	
Total Fixed Assets		**$1,201,577.45**
Other Assets		
Prepaid Federal /State Income Tax	$54,124.00	
Total Other Assets		**$54,124.00**
	Total Assets	**$2,485,948.54**

Liabilities		
Prepaid Lot Maintenance	$9,759.00	
CIFund Deferred Reserves	$67,400.00	
Deferred Revenue - Noncurrent	$572,900.00	
Deferred Maint & Captl Expend	$550,840.82	
Total Liabilities		**$1,200,899.82**
Equity		
Previous Year-Oper.Fund	$1,294,797.40	
Current Year	($9,748.68)	
Total Equity		**$1,285,048.72**
	Total Liabilities / Equity	**$2,485,948.54**

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 11/1/2025 - 11/30/2025

Operating Income

	Current Period Actual	Current Period Budget	Current Period Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Annual Budget
Income							
4000-10 - Improved Service Income	74,404.00	73,647.67	756.33	883,696.06	810,124.37	73,571.69	883,772.00
4000-20 - Lot & Median Maintenance	-	983.58	(983.58)	7,553.00	10,819.38	(3,266.38)	11,803.00
4000-30 - Pool Receipts	105.00	200.42	(95.42)	2,159.00	2,204.62	(45.62)	2,405.00
4000-40 - RV Storage Compound	3,800.00	3,325.00	475.00	33,493.40	36,575.00	(3,081.60)	39,900.00
4000-41 - Resident Needs Income	-	-	-	926.00	-	926.00	-
4000-42 - Library Income	-	-	-	521.40	-	521.40	-
4000-46 - Club's Share of Profits	-	-	-	2,009.41	-	2,009.41	-
4000-47 - Activities Reimbursement	-	-	-	422.00	-	422.00	-
4000-48 - July 4th Parade	-	-	-	1,801.90	-	1,801.90	-
4000-49 - Return check fees	-	-	-	40.00	-	40.00	-
4000-50 - Credit Card Fee	228.58	-	228.58	2,207.14	-	2,207.14	-
4000-51 - Labor Day Pool Party Duck Race	-	-	-	159.00	-	159.00	-
4000-52 - Halloween Party	-	-	-	790.00	-	790.00	-
4000-53 - Thanksgiving Day dinner	1,965.00	-	1,965.00	1,965.00	-	1,965.00	-
4000-55 - Legal Fees Reimbursed	-	-	-	132.50	-	132.50	-
4000-59 - Interest Income Other	-	-	-	8.95	-	8.95	-
4000-60 - Interest Income Banks	271.57	945.83	(674.26)	15,279.11	10,404.13	4,874.98	11,350.00
4000-63 - Estoppel Fee	2,200.00	-	2,200.00	28,750.00	-	28,750.00	-
4000-65 - Fine Income	50.00	3,299.42	(3,249.42)	37,550.00	36,293.62	1,256.38	39,593.00
4000-70 - Unimproved Lot Service Income	286.00	1,034.00	(748.00)	11,660.00	11,374.00	286.00	12,408.00
4000-76 - Background Applications	1,600.00	-	1,600.00	28,300.00	-	28,300.00	-
4100-13 - Late Fees	1,990.00	425.00	1,565.00	3,400.00	4,675.00	(1,275.00)	5,100.00
4100-15 - Reimbursed Expense Income	-	-	-	4,751.31	-	4,751.31	-
4100-45 - NonTaxable Income	-	-	-	2.00	-	2.00	-
4100-75 - Taxable Income	-	-	-	45.00	-	45.00	-
Total Income	**86,900.15**	**83,860.92**	**3,039.23**	**1,067,622.18**	**922,470.12**	**145,152.06**	**1,006,331.00**
Total Income	**86,900.15**	**83,860.92**	**3,039.23**	**1,067,622.18**	**922,470.12**	**145,152.06**	**1,006,331.00**

Operating Expense

	Current Period Actual	Current Period Budget	Current Period Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Annual Budget
Expenses							
6100-00 - Salaries	38,896.04	41,711.75	2,815.71	445,293.86	458,829.25	13,535.39	500,541.00
6110-00 - Payroll Tax Expense	3,028.31	-	(3,028.31)	38,737.71	-	(38,737.71)	-
6200-10 - Liability Insurance	-	10,187.50	10,187.50	97,125.90	112,062.50	14,936.60	122,250.00
6200-15 - Health Insurance	673.27	750.00	76.73	13,481.21	8,250.00	(5,231.21)	9,000.00
6200-20 - Workers Comp-	-	829.17	829.17	10,167.77	9,120.87	(1,046.90)	9,950.00
6300-10 - Legal	5,894.51	2,231.67	(3,662.84)	23,673.44	24,548.37	874.93	26,780.00
6300-20 - Accounting	-	2,231.67	2,231.67	19,030.00	24,548.37	5,518.37	26,780.00
6300-30 - Applicant Information Expense	2,727.00	-	(2,727.00)	17,165.95	-	(17,165.95)	-
6400-01 - R&M Information Services	-	85.83	85.83	38.65	944.13	905.48	1,030.00
6400-02 - R&M R.V. Compound	-	1,716.67	1,716.67	7,153.80	18,883.37	11,729.57	20,600.00
6400-03 - R&M Landscaping	2,539.33	257.50	(2,281.83)	14,552.42	2,832.50	(11,719.92)	3,090.00

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 11/1/2025 - 11/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Net Total	(5,021.61)	-	(5,021.61)	(9,748.68)	-	(9,748.68)	-
Net Total	(5,021.61)	-	(5,021.61)	(9,748.68)	-	(9,748.68)	-