

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 3/1/2026 - 3/31/2026

| | Current Period | | | Year To Date | | | Annual Budget |
|---|-------------------|------------------|------------------|-------------------|-------------------|------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Income | | | | | | | |
| Income | | | | | | | |
| 4000-10 - Improved Service Income | 128,196.00 | 77,142.00 | 51,054.00 | 284,544.00 | 231,426.00 | 53,118.00 | 925,704.00 |
| 4000-20 - Lot & Median Maintenance | 1,888.25 | 1,029.42 | 858.83 | 1,888.25 | 3,088.26 | (1,200.01) | 12,353.00 |
| 4000-30 - Pool Receipts | 195.00 | 208.33 | (13.33) | 360.00 | 624.99 | (264.99) | 2,500.00 |
| 4000-40 - RV Storage Compound | 1,425.00 | 3,366.67 | (1,941.67) | 21,100.00 | 10,100.01 | 10,999.99 | 40,400.00 |
| 4000-49 - Return check fees | 30.00 | - | 30.00 | 130.00 | - | 130.00 | - |
| 4000-50 - Credit Card Fee | 224.65 | - | 224.65 | 1,013.85 | - | 1,013.85 | - |
| 4000-55 - Legal Fees Reimbursed | 984.10 | - | 984.10 | 984.10 | - | 984.10 | - |
| 4000-59 - Interest Income Other | - | - | - | 40.27 | - | 40.27 | - |
| 4000-60 - Interest Income Banks | 983.48 | 2,704.00 | (1,720.52) | 2,201.96 | 8,112.00 | (5,910.04) | 32,448.00 |
| 4000-63 - Estoppel Fee | 2,000.00 | - | 2,000.00 | 6,250.00 | - | 6,250.00 | - |
| 4000-65 - Fine Income | (332.21) | 3,333.33 | (3,665.54) | (332.21) | 9,999.99 | (10,332.20) | 40,000.00 |
| 4000-70 - Unimproved Lot Service Income | - | 1,056.00 | (1,056.00) | - | 3,168.00 | (3,168.00) | 12,672.00 |
| 4000-76 - Background Applications | 3,500.00 | - | 3,500.00 | 8,700.00 | - | 8,700.00 | - |
| 4100-13 - Late Fees | - | 458.33 | (458.33) | 1,654.19 | 1,374.99 | 279.20 | 5,500.00 |
| 4100-44 - Credit Card Rewards | - | - | - | 1,597.46 | - | 1,597.46 | - |
| Total Income | 139,094.27 | 89,298.08 | 49,796.19 | 330,131.87 | 267,894.24 | 62,237.63 | 1,071,577.00 |
| Total Income | 139,094.27 | 89,298.08 | 49,796.19 | 330,131.87 | 267,894.24 | 62,237.63 | 1,071,577.00 |

Operating Expense

| Expenses | | | | | | | |
|---|-----------|-----------|------------|------------|------------|-------------|------------|
| 6100-00 - Salaries | 48,039.22 | 41,219.42 | (6,819.80) | 121,721.55 | 123,658.26 | 1,936.71 | 494,633.00 |
| 6110-00 - Payroll Tax Expense | 3,863.21 | 3,260.42 | (602.79) | 10,023.76 | 9,781.26 | (242.50) | 39,125.00 |
| 6200-10 - Liability Insurance | 6,703.20 | 8,058.33 | 1,355.13 | 83,756.15 | 24,174.99 | (59,581.16) | 96,700.00 |
| 6200-15 - Health Insurance | 502.19 | 1,566.67 | 1,064.48 | 1,549.03 | 4,700.01 | 3,150.98 | 18,800.00 |
| 6200-20 - Workers Comp- | 675.00 | 875.00 | 200.00 | 2,317.00 | 2,625.00 | 308.00 | 10,500.00 |
| 6300-10 - Legal | 1,414.50 | 2,372.92 | 958.42 | 10,089.99 | 7,118.76 | (2,971.23) | 28,475.00 |
| 6300-20 - Accounting | 295.00 | 1,668.75 | 1,373.75 | 295.00 | 5,006.25 | 4,711.25 | 20,025.00 |
| 6300-30 - Applicant Information Expense | 1,376.90 | - | (1,376.90) | 7,214.90 | - | (7,214.90) | - |
| 6400-01 - R&M Information Services | - | 541.67 | 541.67 | 68.00 | 1,625.01 | 1,557.01 | 6,500.00 |
| 6400-02 - R&M R.V. Compound | 90.23 | 3,366.67 | 3,276.44 | 1,605.75 | 10,100.01 | 8,494.26 | 40,400.00 |
| 6400-03 - R&M Landscaping | 3,346.87 | 1,500.00 | (1,846.87) | 10,372.27 | 4,500.00 | (5,872.27) | 18,000.00 |
| 6400-04 - P & L and DRAs | - | 416.67 | 416.67 | - | 1,250.01 | 1,250.01 | 5,000.00 |
| 6400-05 - R&M Community Center | 439.69 | 1,458.33 | 1,018.64 | 1,129.38 | 4,374.99 | 3,245.61 | 17,500.00 |
| 6400-06 - R&M Recreation | 750.24 | 2,208.33 | 1,458.09 | 1,128.24 | 6,624.99 | 5,496.75 | 26,500.00 |
| 6400-07 - R&M Baltic Building | 6.68 | 583.33 | 576.65 | 102.97 | 1,749.99 | 1,647.02 | 7,000.00 |
| 6500-02 - Groundskeeping | - | 500.00 | 500.00 | - | 1,500.00 | 1,500.00 | 6,000.00 |
| 6500-03 - Supplies - Community Center | 166.39 | 500.00 | 333.61 | 1,715.84 | 1,500.00 | (215.84) | 6,000.00 |
| 6500-05 - Supplies - Office & Postage | 321.14 | 1,583.33 | 1,262.19 | 3,566.36 | 4,749.99 | 1,183.63 | 19,000.00 |
| 6500-06 - Supplies - Recreation | 1,334.79 | 750.00 | (584.79) | 2,364.00 | 2,250.00 | (114.00) | 9,000.00 |
| 6500-07 - Supplies - Info Booth | 23.42 | - | (23.42) | 105.41 | - | (105.41) | - |
| 6500-08 - Supplies - July 4th Parade | 83.04 | - | (83.04) | 118.04 | - | (118.04) | - |

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 3/1/2026 - 3/31/2026

| | Current Period | | | Year To Date | | | Annual Budget |
|--|------------------|------------------|------------------|-------------------|-------------------|--------------------|---------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Expense | | | | | | | |
| 6500-14 - Library purchases | - | - | - | 513.34 | - | (513.34) | - |
| 6600-10 - Electricity | 7,722.14 | 7,083.33 | (638.81) | 24,715.92 | 21,249.99 | (3,465.93) | 85,000.00 |
| 6600-20 - Water | 1,000.26 | 666.67 | (333.59) | 2,434.53 | 2,000.01 | (434.52) | 8,000.00 |
| 6600-30 - Telephone | 1,077.22 | 1,666.67 | 589.45 | 3,685.30 | 5,000.01 | 1,314.71 | 20,000.00 |
| 6600-40 - Waste Removal | 2,218.70 | 500.00 | (1,718.70) | 2,610.66 | 1,500.00 | (1,110.66) | 6,000.00 |
| 6600-50 - Security System | 357.84 | 133.33 | (224.51) | 357.84 | 399.99 | 42.15 | 1,600.00 |
| 6600-70 - Emergency Siren Expense | 31.04 | - | (31.04) | 31.04 | - | (31.04) | - |
| 6700-10 - Property Taxes | - | 541.67 | 541.67 | - | 1,625.01 | 1,625.01 | 6,500.00 |
| 6700-30 - FL Sales Tax | - | 8.33 | 8.33 | - | 24.99 | 24.99 | 100.00 |
| 6800-10 - Mileage Reimbursement | 440.08 | - | (440.08) | 710.98 | - | (710.98) | - |
| 6800-15 - Bank Charges | 493.51 | 750.00 | 256.49 | 1,869.71 | 2,250.00 | 380.29 | 9,000.00 |
| 6800-16 - Merchant Services | 231.18 | 172.42 | (58.76) | 907.68 | 517.26 | (390.42) | 2,069.00 |
| 6800-19 - Employee Relations | - | 416.67 | 416.67 | 1,725.00 | 1,250.01 | (474.99) | 5,000.00 |
| 6800-20 - Social Activities | 82.49 | 429.17 | 346.68 | 512.47 | 1,287.51 | 775.04 | 5,150.00 |
| 6800-25 - Dues,Fees,Licenses | 220.25 | 208.33 | (11.92) | 306.42 | 624.99 | 318.57 | 2,500.00 |
| 6800-35 - Computer Professional Services | 929.00 | 166.67 | (762.33) | 2,437.00 | 500.01 | (1,936.99) | 2,000.00 |
| 6800-40 - Leased Equipment | 1,393.39 | 1,083.33 | (310.06) | 3,728.00 | 3,249.99 | (478.01) | 13,000.00 |
| 6800-46 - Software Expense | 1,968.62 | 2,000.02 | 31.40 | 5,905.86 | 5,999.98 | 94.12 | 24,000.00 |
| 6800-50 - Misc & Pet Park | - | 41.67 | 41.67 | - | 125.01 | 125.01 | 500.00 |
| 6800-99 - Bad Debt | - | 1,000.00 | 1,000.00 | - | 3,000.00 | 3,000.00 | 12,000.00 |
| 7000-20 - Depreciation | - | - | - | 11,833.34 | - | (11,833.34) | - |
| Total Expenses | 87,597.43 | 89,298.12 | 1,700.69 | 323,528.73 | 267,894.28 | (55,634.45) | 1,071,577.00 |
| Total Expense | 87,597.43 | 89,298.12 | 1,700.69 | 323,528.73 | 267,894.28 | (55,634.45) | 1,071,577.00 |
| Operating Net Total | 51,496.84 | (.04) | 51,496.88 | 6,603.14 | (.04) | 6,603.18 | - |
| Net Total | 51,496.84 | (.04) | 51,496.88 | 6,603.14 | (.04) | 6,603.18 | - |

High Point Community Property Owners, Inc.

Balance Sheet For 3/31/2026

Assets

| | |
|------------------------------------|--------------|
| Truist Bank - Operating | \$8,802.86 |
| Truist Bank - Payroll | \$2,943.42 |
| Petty Cash | \$359.14 |
| Truist Bank - MM Reserve | \$171,870.84 |
| Columbia Bank - Operating | \$181,303.92 |
| Columbia Bank - Payroll Account | \$750.00 |
| Columbia Bank - MM REPL RESERVE I | \$267,584.47 |
| Columbia Bank - MM REPL RESERVE II | \$141,208.59 |
| Columbia Bank - MM RESERVE CIF I | \$210,007.42 |
| Columbia Bank - MM CIF (SPECTRUM) | \$242,531.58 |
| Accts Rcvbl - Assessments | \$30,234.00 |
| Accts Rcvbl - Fines | \$24,650.50 |
| Allowance for Doubtful Accts | (\$8,093.23) |
| Accts.Receivable- Other | \$2,593.12 |

Total Assets

\$1,276,746.63

Fixed Assets

| | |
|-------------------------|------------------|
| Land | \$117,709.16 |
| Buildings | \$1,159,957.50 |
| 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 |
| Leaseheld Improvements | \$47,614.96 |
| Signs | \$2,307.00 |
| Accumulated Depreciaton | (\$1,621,602.30) |

Total Fixed Assets

\$1,280,425.52

Other Assets

| | |
|-----------------------------------|-------------|
| Prepaid Federal /State Income Tax | \$86,400.00 |
|-----------------------------------|-------------|

Total Other Assets

\$86,400.00

Total Assets

\$2,643,572.15

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 | \$1,445,828.19 |
| Current Year | \$6,603.14 |

Total Equity

\$1,452,431.33

Total Liabilities / Equity

\$2,643,572.15