High Point Community Property Owners, Inc.

Balance Sheet For 10/31/2025

Assets		
Truist Bank - Service	$8,489.99	
Truist Bank - Payroll	$10,515.51	
Petty Cash	$359.14	
Truist Money Market Acct	$170,144.90	
Pacific Premier - Operating	$135,616.67	
PAYROLL ACCOUNT	$750.00	
MM REPL RESERVE I	$237,547.99	
MM REPL RESERVE II	$133,500.43	
MM RESERVE CIF I	$254,523.00	
MM CIF (SPECTRUM)	$242,180.68	
Accts Rcvbl - Assessments	$24,443.96	
Accts Rcvbl - Fines	$25,104.96	
Allowance for Doubtful Accts	($8,093.23)	
Accts.Receivable- Other	$600.00	
Total Assets		**$1,235,684.00**
Fixed Assets		
Land	$151,539.16	
Buildings	$1,140,133.10	
Pool Reno	$91,710.75	
Furniture & Fixtures	$119,796.33	
Machinery & Equipment	$354,929.44	
Autos & Trucks	$21,999.57	
Land Improvement	$835,625.29	
Vet Memorial Walkway	$28,181.33	
Leaseheld Improvements	$47,614.96	
Signs	$2,307.00	
Accumulated Depreciaton	($1,598,001.36)	
Total Fixed Assets		**$1,195,835.57**
Other Assets		
Prepaid Federal /State Income Tax	$54,124.00	
Total Other Assets		**$54,124.00**
	Total Assets	**$2,485,643.57**
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	$1,323,509.45	
Current Year	($29,006.70)	
Total Equity		**$1,294,502.75**
	Total Liabilities / Equity	**$2,485,643.57**

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 10/1/2025 - 10/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
perating Income							
ome							
4000-10 - Improved Service Income	74,602.00	73,647.67	954.33	810,666.06	736,476.70	74,189.36	883,772.00
4000-20 - Lot & Median Maintenance	7,553.00	983.58	6,569.42	7,553.00	9,835.80	(2,282.80)	11,803.00
4000-30 - Pool Receipts	195.00	200.42	(5.42)	2,054.00	2,004.20	49.80	2,405.00
4000-40 - RV Storage Compound	374.00	3,325.00	(2,951.00)	29,993.40	33,250.00	(3,256.60)	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	20.00	-	20.00	40.00	-	40.00	-
4000-50 - Credit Card Fee	140.25	-	140.25	1,978.56	-	1,978.56	-
4000-51 - Labor Day Pool Party Duck Race	-	-	-	159.00	-	159.00	-
4000-52 - Halloween Party	790.00	-	790.00	790.00	-	790.00	-
4000-55 - Legal Fees Reimbursed	-	-	-	132.50	-	132.50	-
4000-59 - Interest Income Other	-	-	-	8.95	-	8.95	-
4000-60 - Interest Income Banks	703.54	945.83	(242.29)	10,007.54	9,458.30	549.24	11,350.00
4000-63 - Estoppel Fee	1,400.00	-	1,400.00	21,550.00	-	21,550.00	-
4000-65 - Fine Income	-	3,299.42	(3,299.42)	37,500.00	32,994.20	4,505.80	39,593.00
4000-70 - Unimproved Lot Service Income	-	1,034.00	(1,034.00)	-	10,340.00	(10,340.00)	12,408.00
4000-76 - Background Applications	2,700.00	-	2,700.00	21,700.00	-	21,700.00	-
4100-13 - Late Fees	-	425.00	(425.00)	1,440.00	4,250.00	(2,810.00)	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	-
otal Income	**88,477.79**	**83,860.92**	**4,616.87**	**956,052.03**	**838,609.20**	**117,442.83**	**1,006,331.00**
otal Income	**88,477.79**	**83,860.92**	**4,616.87**	**956,052.03**	**838,609.20**	**117,442.83**	**1,006,331.00**

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Operating Expense							
xpenses							
6100-00 - Salaries	38,539.52	41,711.75	3,172.23	406,397.82	417,117.50	10,719.68	500,541.00
6110-00 - Payroll Tax Expense	3,011.20	-	(3,011.20)	35,709.40	-	(35,709.40)	-
6200-10 - Liability Insurance	(54.60)	10,187.50	10,242.10	97,125.90	101,875.00	4,749.10	122,250.00
6200-15 - Health Insurance	768.65	750.00	(18.65)	12,807.94	7,500.00	(5,307.94)	9,000.00
6200-20 - Workers Comp-	-	829.17	829.17	10,167.77	8,291.70	(1,876.07)	9,950.00
6300-10 - Legal	5,574.94	2,231.67	(3,343.27)	17,778.93	22,316.70	4,537.77	26,780.00
6300-20 - Accounting	-	2,231.67	2,231.67	19,030.00	22,316.70	3,286.70	26,780.00
6300-30 - Applicant Information Expense	1,566.00	-	(1,566.00)	14,438.95	-	(14,438.95)	-
6400-01 - R&M Information Services	-	85.83	85.83	38.65	858.30	819.65	1,030.00
6400-02 - R&M R.V. Compound	2,570.00	1,716.67	(853.33)	7,153.80	17,166.70	10,012.90	20,600.00
6400-03 - R&M Landscaping	434.86	257.50	(177.36)	12,013.09	2,575.00	(9,438.09)	3,090.00
6400-04 - P & L and DRAs	-	858.33	858.33	-	8,583.30	8,583.30	10,300.00

High Point Community Property Owners, Inc.

Statement of Revenues and Expenses 10/1/2025 - 10/31/2025

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6400-05 - R&M Community Center	758.86	1,287.50	528.64	8,212.92	12,875.00	4,662.08	15,450.00
6400-06 - R&M Recreation	31.95	1,716.67	1,684.72	3,982.10	17,166.70	13,184.60	20,600.00
6400-07 - R&M Baltic Building	170.55	257.50	86.95	5,328.69	2,575.00	(2,753.69)	3,090.00
6500-01 - Christmas Parade supplies	35.00	-	(35.00)	35.00	-	(35.00)	-
6500-02 - Groundskeeping	-	1,030.00	1,030.00	4,631.72	10,300.00	5,668.28	12,360.00
6500-03 - Supplies - Community Center	330.86	1,030.00	699.14	3,209.62	10,300.00	7,090.38	12,360.00
6500-04 - Halloween Party	665.13	-	(665.13)	665.13	-	(665.13)	-
6500-05 - Supplies - Office & Postage	5,698.77	2,065.00	(3,633.77)	21,412.08	20,650.00	(762.08)	24,780.00
6500-06 - Supplies - Recreation	362.53	1,030.00	667.47	7,511.49	10,300.00	2,788.51	12,360.00
6500-07 - Supplies - Info Booth	25.28	-	(25.28)	525.13	-	(525.13)	-
6500-08 - Supplies - July 4th Parade	-	-	-	1,489.12	-	(1,489.12)	-
6500-09 - Labor Day Pool Party/Duck Race	-	-	-	583.17	-	(583.17)	-
6600-10 - Electricity	7,789.00	7,725.00	(64.00)	75,692.57	77,250.00	1,557.43	92,700.00
6600-20 - Water	1,126.19	858.33	(267.86)	5,312.46	8,583.30	3,270.84	10,300.00
6600-30 - Telephone	1,319.04	1,287.50	(31.54)	13,431.04	12,875.00	(556.04)	15,450.00
6600-40 - Waste Removal	419.17	386.25	(32.92)	5,086.79	3,862.50	(1,224.29)	4,635.00
6600-50 - Security System	-	343.33	343.33	1,588.19	3,433.30	1,845.11	4,120.00
6600-60 - Uniforms	-	-	-	129.13	-	(129.13)	-
6600-70 - Emergency Siren Expense	247.04	-	(247.04)	415.31	-	(415.31)	-
6700-10 - Property Taxes	-	583.33	583.33	-	5,833.30	5,833.30	7,000.00
6700-30 - FL Sales Tax	-	41.67	41.67	-	416.70	416.70	500.00
6800-10 - Mileage Reimbursement	-	-	-	477.09	-	(477.09)	-
6800-14 - Late fees, Interest	-	-	-	311.67	-	(311.67)	-
6800-15 - Bank Charges	385.08	343.33	(41.75)	4,239.06	3,433.30	(805.76)	4,120.00
6800-16 - Merchant Services	195.07	-	(195.07)	3,533.42	-	(3,533.42)	-
6800-19 - Employee Relations	-	257.50	257.50	995.78	2,575.00	1,579.22	3,090.00
6800-20 - Social Activities	96.03	429.17	333.14	528.16	4,291.70	3,763.54	5,150.00
6800-25 - Dues,Fees,Licenses	176.55	333.33	156.78	1,711.66	3,333.30	1,621.64	4,000.00
6800-35 - Computer Professional Services	544.97	515.00	(29.97)	8,125.81	5,150.00	(2,975.81)	6,180.00
6800-40 - Leased Equipment	913.93	808.75	(105.18)	10,467.08	8,087.50	(2,379.58)	9,705.00
6800-46 - Software Expense	1,822.80	-	(1,822.80)	16,709.08	-	(16,709.08)	-
6800-50 - Misc & Pet Park	-	171.67	171.67	239.54	1,716.70	1,477.16	2,060.00
6800-55 - Refunds	-	-	-	181.00	-	(181.00)	-
6800-99 - Bad Debt	8,312.77	500.00	(7,812.77)	86,797.47	5,000.00	(81,797.47)	6,000.00
7000-20 - Depreciation	5,883.80	-	(5,883.80)	58,838.00	-	(58,838.00)	-
Total Expenses	**89,720.94**	**83,860.92**	**(5,860.02)**	**985,058.73**	**838,609.20**	**(146,449.53)**	**1,006,331.00**
Total Expense	**89,720.94**	**83,860.92**	**(5,860.02)**	**985,058.73**	**838,609.20**	**(146,449.53)**	**1,006,331.00**
Operating Net Total	**(1,243.15)**	-	**(1,243.15)**	**(29,006.70)**	-	**(29,006.70)**	-
Net Total	**(1,243.15)**	-	**(1,243.15)**	**(29,006.70)**	-	**(29,006.70)**	-