

Harper's Preserve Community Association Inc.

Balance Sheet as of 1/31/2026

Assets	Operating	Reserve	Total
Cash			
1009 - First Citizens Bank - Operating Account *8736	\$2,000,492.67		\$2,000,492.67
1013 - First Citizens Bank - Operating ICS *8199	\$123,428.75		\$123,428.75
1014 - First Citizens Bank - Reserve ICS Account *0741		\$1,210,794.07	\$1,210,794.07
1030 - First Citizens Bank -Petty Cash *4657	\$2,695.15		\$2,695.15
1510 - First Citizens Bank - Reserve MM *6818		\$248,717.85	\$248,717.85
Total Cash	\$2,126,616.57	\$1,459,511.92	\$3,586,128.49
Receivables			
1600 - Assessments Receivable	\$1,149,795.61		\$1,149,795.61
Total Receivables	\$1,149,795.61		\$1,149,795.61
Fixed Assets			
1814 - Fixed Assets	\$441,220.54		\$441,220.54
1857 - Roads and Paving	\$307,393.91		\$307,393.91
1864 - Signs	\$10,213.39		\$10,213.39
1899 - Accumulated Depreciation	(\$227,648.50)		(\$227,648.50)
Total Fixed Assets	\$531,179.34		\$531,179.34
Total Assets	\$3,807,591.52	\$1,459,511.92	\$5,267,103.44

Harper's Preserve Community Association Inc.

Balance Sheet as of 1/31/2026

Liabilities / Equity	Operating	Reserve	Total
Liabilities			
2001 - Accounts Payable Accruals	\$5,538.00		\$5,538.00
2050 - Prepaid Assessments	\$181,741.35		\$181,741.35
2080 - Unearned Revenue	\$2,582,365.22		\$2,582,365.22
2111 - Deposits - Pool	\$47,150.00		\$47,150.00
2113 - Deposits - Clubhouse	\$1,350.00		\$1,350.00
2700 - Recovered Funds	\$18,031.30		\$18,031.30
2711 - Suspense	(\$273.31)		(\$273.31)
Total Liabilities	\$2,835,902.56		\$2,835,902.56
Equity			
3500 - Fund Balance Retained	\$1,126,404.30	\$1,421,451.67	\$2,547,855.97
3915 - Current Year Gain / Loss	(\$154,715.34)	\$38,060.25	(\$116,655.09)
Total Equity	\$971,688.96	\$1,459,511.92	\$2,431,200.88
Total Liabilities / Equity	\$3,807,591.52	\$1,459,511.92	\$5,267,103.44

Harper's Preserve Community Association 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	
Operating Income							
Assessment Revenue							
4100 - Assessment	200,156.65	-	200,156.65	200,156.65	-	200,156.65	-
4105 - Other Assessment - Mowing Fee	34,603.83	-	34,603.83	34,603.83	-	34,603.83	-
Total Assessment Revenue	234,760.48	-	234,760.48	234,760.48	-	234,760.48	-
Other Income							
4200 - Late Fee/Interest	24,172.56	-	24,172.56	24,172.56	-	24,172.56	-
4305 - Return Item Fee Income	300.00	-	300.00	300.00	-	300.00	-
4410 - Demand Letter Income	1,140.00	-	1,140.00	1,140.00	-	1,140.00	-
4411 - Payment Plan Setup Fee	195.00	-	195.00	195.00	-	195.00	-
4412 - Payment Plan Demand Letter	50.00	-	50.00	50.00	-	50.00	-
4440 - Reminder Notice Income	755.00	-	755.00	755.00	-	755.00	-
4500 - Interest Income - OP	84.36	-	84.36	84.36	-	84.36	-
4801 - Closing Revenue	3,382.50	-	3,382.50	3,382.50	-	3,382.50	-
4807 - Violation Fees 1st Letter	2,160.00	-	2,160.00	2,160.00	-	2,160.00	-
4808 - Certified Violation Notice Income	2,100.00	-	2,100.00	2,100.00	-	2,100.00	-
4809 - 2nd Compliance Letter Service Fee	136.00	-	136.00	136.00	-	136.00	-
4810 - Fines	(16.00)	-	(16.00)	(16.00)	-	(16.00)	-
4830 - Access Gate Card	105.00	-	105.00	105.00	-	105.00	-
4901 - Collection Facilitation	60.00	-	60.00	60.00	-	60.00	-
4921 - Payment Plan Administration Fees	35.00	-	35.00	35.00	-	35.00	-
Total Other Income	34,659.42	-	34,659.42	34,659.42	-	34,659.42	-
Total Operating Income	269,419.90	-	269,419.90	269,419.90	-	269,419.90	-

Operating Expense

General and Administrative

5101 - Office Supplies - Postage	16,224.57	-	(16,224.57)	16,224.57	-	(16,224.57)	-
5102 - Office Supplies - NFC	495.00	-	(495.00)	495.00	-	(495.00)	-
5104 - Administrative Expenses	745.56	-	(745.56)	745.56	-	(745.56)	-
5105 - Website Expenses	3,750.00	-	(3,750.00)	3,750.00	-	(3,750.00)	-
5106 - Event Coordinator	5,061.00	-	(5,061.00)	5,061.00	-	(5,061.00)	-
5107 - Community Events - NFC	204.00	-	(204.00)	204.00	-	(204.00)	-
5109 - Admin Expenses - NFC Software	45.00	-	(45.00)	45.00	-	(45.00)	-
5110 - Professional Fees - Legal	14,199.01	-	(14,199.01)	14,199.01	-	(14,199.01)	-
5113 - Professional Fees - Management	5,538.00	-	(5,538.00)	5,538.00	-	(5,538.00)	-
5122 - Violation Notices	1,056.00	-	(1,056.00)	1,056.00	-	(1,056.00)	-
5124 - Certified Violation Notices Expense	5,700.00	-	(5,700.00)	5,700.00	-	(5,700.00)	-
5126 - Holiday Decorations	155.00	-	(155.00)	155.00	-	(155.00)	-
5128 - Collection Facilitation	330.00	-	(330.00)	330.00	-	(330.00)	-
5129 - Reminder Notice Expense	4,573.07	-	(4,573.07)	4,573.07	-	(4,573.07)	-

Harper's Preserve Community Association 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		
Operating Expense							
5131 - Administrative Expenses - NFC Software	106.93	-	(106.93)	106.93	-	(106.93)	-
5160 - Bad Debt Expense	1,470.52	-	(1,470.52)	1,470.52	-	(1,470.52)	-
5177 - Legal Fees - Collection	6,932.52	-	(6,932.52)	6,932.52	-	(6,932.52)	-
5195 - Demand Letter Expense	7,110.00	-	(7,110.00)	7,110.00	-	(7,110.00)	-
5197 - Payment Plan Demand Letter Expense	175.00	-	(175.00)	175.00	-	(175.00)	-
Total General and Administrative	73,871.18	-	(73,871.18)	73,871.18	-	(73,871.18)	-
Taxes							
5201 - Property Tax	732.24	-	(732.24)	732.24	-	(732.24)	-
Total Taxes	732.24	-	(732.24)	732.24	-	(732.24)	-
Utilities							
5301 - Gas	106.32	-	(106.32)	106.32	-	(106.32)	-
5302 - Telephone	1,374.94	-	(1,374.94)	1,374.94	-	(1,374.94)	-
5303 - Electricity - Common Area	3,236.44	-	(3,236.44)	3,236.44	-	(3,236.44)	-
5305 - Water - Irrigation	18,884.12	-	(18,884.12)	18,884.12	-	(18,884.12)	-
5308 - Electricity - Streetlights	2,243.12	-	(2,243.12)	2,243.12	-	(2,243.12)	-
Total Utilities	25,844.94	-	(25,844.94)	25,844.94	-	(25,844.94)	-
Common Area Maintenance							
5406 - Electrical Repairs & Maintenance	4,269.01	-	(4,269.01)	4,269.01	-	(4,269.01)	-
5407 - Maint & Rprs - Electrical	59,922.49	-	(59,922.49)	59,922.49	-	(59,922.49)	-
5456 - Clubhouse - Cleaning	3,650.00	-	(3,650.00)	3,650.00	-	(3,650.00)	-
5466 - Pest Control - Mosquito Spray	(300.94)	-	300.94	(300.94)	-	300.94	-
5469 - Signs & Monuments	360.00	-	(360.00)	360.00	-	(360.00)	-
5470 - Maint & Rprs - Common Area	11,633.93	-	(11,633.93)	11,633.93	-	(11,633.93)	-
Total Common Area Maintenance	79,534.49	-	(79,534.49)	79,534.49	-	(79,534.49)	-
Swimming Pool							
5502 - Pool - Maintenance Contract	2,729.50	-	(2,729.50)	2,729.50	-	(2,729.50)	-
5503 - Pool - Furniture	155.00	-	(155.00)	155.00	-	(155.00)	-
5504 - Pool - Repairs	8,877.57	-	(8,877.57)	8,877.57	-	(8,877.57)	-
Total Swimming Pool	11,762.07	-	(11,762.07)	11,762.07	-	(11,762.07)	-
Landscape Maintenance							
5605 - Landscape - Service Contract	34,566.84	-	(34,566.84)	34,566.84	-	(34,566.84)	-
5610 - Force Mows	25.00	-	(25.00)	25.00	-	(25.00)	-
5615 - Landscape - Front Yards	138,769.50	-	(138,769.50)	138,769.50	-	(138,769.50)	-
Total Landscape Maintenance	173,361.34	-	(173,361.34)	173,361.34	-	(173,361.34)	-
Fountain and Lake Maintenance							
5680 - Lake Contract	3,410.00	-	(3,410.00)	3,410.00	-	(3,410.00)	-
5689 - Lake Supplies	220.00	-	(220.00)	220.00	-	(220.00)	-
Total Fountain and Lake Maintenance	3,630.00	-	(3,630.00)	3,630.00	-	(3,630.00)	-

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

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
Security							
5706 - Computers/Internet - CS	2,627.06	-	(2,627.06)	2,627.06	-	(2,627.06)	-
5711 - Maint & Rprs - Gate Maint.	675.00	-	(675.00)	675.00	-	(675.00)	-
5735 - Access Control - Devices	2,920.00	-	(2,920.00)	2,920.00	-	(2,920.00)	-
5742 - Patrol Service - Guard Shack	11,628.97	-	(11,628.97)	11,628.97	-	(11,628.97)	-
5744 - Access Control - Access Cntrl Maint.	47.95	-	(47.95)	47.95	-	(47.95)	-
Total Security	17,898.98	-	(17,898.98)	17,898.98	-	(17,898.98)	-
Reserve Contribution							
6001 - Reserve Contribution - Road Funds	37,500.00	-	(37,500.00)	37,500.00	-	(37,500.00)	-
Total Reserve Contribution	37,500.00	-	(37,500.00)	37,500.00	-	(37,500.00)	-
Total Operating Expense	424,135.24	-	(424,135.24)	424,135.24	-	(424,135.24)	-
Net Operating Income (Loss)	(154,715.34)	-	(154,715.34)	(154,715.34)	-	(154,715.34)	-

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

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Other Income							
4510 - Interest Income - RSV	560.25	-	560.25	560.25	-	560.25	-
4900 - Reserve Contribution - Road Fund	37,500.00	-	37,500.00	37,500.00	-	37,500.00	-
Total Other Income	38,060.25	-	38,060.25	38,060.25	-	38,060.25	-
Total Reserve Income	38,060.25	-	38,060.25	38,060.25	-	38,060.25	-
Net Reserve Income (Loss)	38,060.25	-	38,060.25	38,060.25	-	38,060.25	-
Net Total	(116,655.09)	-	(116,655.09)	(116,655.09)	-	(116,655.09)	-