Harper's Preserve Community Association Inc.

Balance Sheet as of 11/30/2025

Assets	Operating	Reserve	Total
Cash			
1009 - First Citizens Bank - Operating Account *8736	$390,298.80		$390,298.80
1013 - First Citizens Bank - Operating ICS *8199	$123,386.85		$123,386.85
1014 - First Citizens Bank - Reserve ICS Account *0741		$1,134,767.36	$1,134,767.36
1030 - First Citizens Bank -Petty Cash *4657	$2,525.03		$2,525.03
1510 - First Citizens Bank - Reserve MM *6818		$248,633.38	$248,633.38
Total Cash	**$516,210.68**	**$1,383,400.74**	**$1,899,611.42**
Receivables			
1600 - Assessments Receivable	$625,805.75		$625,805.75
Total Receivables	**$625,805.75**		**$625,805.75**
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**
Other Assets			
1902 - Prepaid Expenses	$13,354.38		$13,354.38
Total Other Assets	**$13,354.38**		**$13,354.38**
Total Assets	**$1,686,550.15**	**$1,383,400.74**	**$3,069,950.89**

Harper's Preserve Community Association Inc.

Balance Sheet as of 11/30/2025

Liabilities / Equity	Operating	Reserve	Total
Liabilities			
2020 - A/P Other	$100.00		$100.00
2050 - Prepaid Assessments	$175,678.64		$175,678.64
2080 - Unearned Revenue	$323,709.23		$323,709.23
2111 - Deposits - Pool	$47,000.00		$47,000.00
2113 - Deposits - Clubhouse	$1,350.00		$1,350.00
2700 - Recovered Funds	$18,031.30		$18,031.30
Total Liabilities	**$565,869.17**		**$565,869.17**
Equity			
3500 - Fund Balance Retained	$930,185.70	$965,970.43	$1,896,156.13
3915 - Current Year Gain / Loss	$192,071.30	$417,430.31	$609,501.61
30005 - Suspense	($1,576.02)		($1,576.02)
Total Equity	**$1,120,680.98**	**$1,383,400.74**	**$2,504,081.72**
Total Liabilities / Equity	**$1,686,550.15**	**$1,383,400.74**	**$3,069,950.89**

Harper's Preserve Community Association Inc.

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

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Assessment Revenue							
4100 - Assessment	200,149.58	200,131.25	18.33	2,201,645.38	2,201,443.75	201.63	2,401,575.00
4105 - Other Assessment - Mowing Fee	123,559.67	123,540.00	19.67	1,357,170.18	1,358,940.00	(1,769.82)	1,482,480.00
Total Assessment Revenue	**323,709.25**	**323,671.25**	**38.00**	**3,558,815.56**	**3,560,383.75**	**(1,568.19)**	**3,884,055.00**
Other Income							
4200 - Late Fee/Interest	11,863.52	6,666.67	5,196.85	163,181.14	73,333.37	89,847.77	80,000.00
4215 - NFC Event Income	-	-	-	3,008.46	-	3,008.46	-
4305 - Return Item Fee Income	60.00	-	60.00	1,964.25	-	1,964.25	-
4410 - Demand Letter Income	(250.00)	-	(250.00)	21,348.26	-	21,348.26	-
4411 - Payment Plan Setup Fee	-	-	-	660.00	-	660.00	-
4412 - Payment Plan Demand Letter	-	-	-	475.00	-	475.00	-
4440 - Reminder Notice Income	3,225.00	-	3,225.00	18,333.61	-	18,333.61	-
4500 - Interest Income - OP	47.77	41.67	6.10	927.44	458.37	469.07	500.00
4602 - CC Pro Fees	-	-	-	40.00	-	40.00	-
4606 - Facilities - Social Room Rental	-	166.67	(166.67)	650.00	1,833.37	(1,183.37)	2,000.00
4800 - Working Capital	2,818.75	5,872.40	(3,053.65)	64,025.50	64,596.40	(570.90)	70,468.75
4807 - Violation Fees 1st Letter	202.00	-	202.00	10,160.13	-	10,160.13	-
4808 - Certified Violation Notice Income	838.00	-	838.00	25,533.22	-	25,533.22	-
4809 - 2nd Compliance Letter Service Fee	-	-	-	4,606.00	-	4,606.00	-
4810 - Fines	-	-	-	(100.00)	-	(100.00)	-
4830 - Access Gate Card	70.00	416.67	(346.67)	2,980.00	4,583.37	(1,603.37)	5,000.00
4901 - Collection Facilitation	(30.00)	-	(30.00)	2,250.00	-	2,250.00	-
4921 - Payment Plan Administration Fees	40.00	-	40.00	640.00	-	640.00	-
Total Other Income	**18,885.04**	**13,164.08**	**5,720.96**	**320,683.01**	**144,804.88**	**175,878.13**	**157,968.75**
Total Operating Income	**342,594.29**	**336,835.33**	**5,758.96**	**3,879,498.57**	**3,705,188.63**	**174,309.94**	**4,042,023.75**
Operating Expense							
General and Administrative							
5101 - Office Supplies - Postage	28,783.26	333.33	(28,449.93)	29,578.11	3,666.63	(25,911.48)	4,000.00
5103 - Meeting Expense	-	83.33	83.33	-	916.63	916.63	1,000.00
5104 - Administrative Expenses	273.00	1,958.33	1,685.33	3,499.28	21,541.63	18,042.35	23,500.00
5105 - Website Expenses	500.00	-	(500.00)	25,000.00	-	(25,000.00)	-
5106 - Event Coordinator	10,459.43	10,000.00	(459.43)	113,559.52	110,000.00	(3,559.52)	120,000.00
5107 - Community Events - NFC	952.00	10,000.00	9,048.00	90,696.85	110,000.00	19,303.15	120,000.00
5109 - Admin Expenses - NFC Software	129.50	141.67	12.17	1,430.47	1,558.37	127.90	1,700.00
5110 - Professional Fees - Legal	9,672.62	2,083.33	(7,589.29)	35,994.54	22,916.63	(13,077.91)	25,000.00
5113 - Professional Fees - Management	5,538.00	6,083.33	545.33	60,928.40	66,916.63	5,988.23	73,000.00
5114 - Professional Fees - Consulting	-	1,666.67	1,666.67	375.30	18,333.37	17,958.07	20,000.00
5122 - Violation Notices	784.00	-	(784.00)	11,807.73	-	(11,807.73)	-

Harper's Preserve Community Association Inc.

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

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
5124 - Certified Violation Notices Expense	4,440.00	-	(4,440.00)	36,690.00	-	(36,690.00)	-
5126 - Holiday Decorations	-	1,666.67	1,666.67	21,768.92	18,333.37	(3,435.55)	20,000.00
5128 - Collection Facilitation	-	-	-	1,800.00	-	(1,800.00)	-
5129 - Reminder Notice Expense	225.00	-	(225.00)	16,843.61	-	(16,843.61)	-
5131 - Administrative Expenses - NFC Software	15.00	-	(15.00)	315.00	-	(315.00)	-
5132 - Payment Plan Admin Fee Expense	-	-	-	160.00	-	(160.00)	-
5160 - Bad Debt Expense	-	-	-	175.28	-	(175.28)	-
5168 - ARC Review	-	1,250.00	1,250.00	23,050.00	13,750.00	(9,300.00)	15,000.00
5170 - Bank Fees	-	8.33	8.33	-	91.63	91.63	100.00
5177 - Legal Fees - Collection	314.64	1,250.00	935.36	(17,796.97)	13,750.00	31,546.97	15,000.00
5195 - Demand Letter Expense	1,890.00	-	(1,890.00)	19,766.37	-	(19,766.37)	-
5196 - Payment Plan Setup Fee Expense	25.00	-	(25.00)	690.00	-	(690.00)	-
5197 - Payment Plan Demand Letter Expense	25.00	-	(25.00)	300.00	-	(300.00)	-
Total General and Administrative	**64,026.45**	**36,524.99**	**(27,501.46)**	**476,632.41**	**401,774.89**	**(74,857.52)**	**438,300.00**
Taxes							
5200 - Legal Fees - Corporate	-	-	-	980.00	-	(980.00)	-
5201 - Property Tax	-	125.00	125.00	333.16	1,375.00	1,041.84	1,500.00
5203 - Audit/Tax Preparation	-	100.00	100.00	1,320.00	1,100.00	(220.00)	1,200.00
Total Taxes	**-**	**225.00**	**225.00**	**2,633.16**	**2,475.00**	**(158.16)**	**2,700.00**
Insurance							
5251 - Insurance	59,532.00	3,818.58	(55,713.42)	59,532.00	42,004.38	(17,527.62)	45,823.00
Total Insurance	**59,532.00**	**3,818.58**	**(55,713.42)**	**59,532.00**	**42,004.38**	**(17,527.62)**	**45,823.00**
Utilities							
5301 - Gas	81.56	100.00	18.44	873.14	1,100.00	226.86	1,200.00
5302 - Telephone	1,274.46	1,666.67	392.21	19,645.21	18,333.37	(1,311.84)	20,000.00
5303 - Electricity - Common Area	3,368.70	2,916.67	(452.03)	41,292.80	32,083.37	(9,209.43)	35,000.00
5305 - Water - Irrigation	2,405.37	16,666.67	14,261.30	159,550.49	183,333.37	23,782.88	200,000.00
5308 - Electricity - Streetlights	1,319.75	2,500.00	1,180.25	13,941.48	27,500.00	13,558.52	30,000.00
Total Utilities	**8,449.84**	**23,850.01**	**15,400.17**	**235,303.12**	**262,350.11**	**27,046.99**	**286,200.00**
Common Area Maintenance							
5407 - Maint & Rprs - Electrical	16,152.97	5,833.33	(10,319.64)	72,507.78	64,166.63	(8,341.15)	70,000.00
5408 - Maint & Rprs - Parks/Playgrounds	205.00	1,250.00	1,045.00	6,137.00	13,750.00	7,613.00	15,000.00
5417 - Maint & Rprs - Recreation	-	1,250.00	1,250.00	3,168.00	13,750.00	10,582.00	15,000.00
5425 - Clubhouse - NFC Kitchen Supplies	-	416.67	416.67	235.11	4,583.37	4,348.26	5,000.00
5426 - Clubhouse - NFC Event Room Suppl	-	416.67	416.67	786.66	4,583.37	3,796.71	5,000.00

Harper's Preserve Community Association Inc.

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

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
5455 - Clubhouse A/C Maintenance	-	541.67	541.67	-	5,958.37	5,958.37	6,500.00
5456 - Clubhouse - Cleaning	1,825.00	1,250.00	(575.00)	20,519.79	13,750.00	(6,769.79)	15,000.00
5457 - Janitorial - NFC Janitorial Supplies	-	416.67	416.67	-	4,583.37	4,583.37	5,000.00
5462 - Fitness Management - NFC Sports Rec	-	-	-	58.56	-	(58.56)	-
5466 - Pest Control - Mosquito Spray	2,423.08	541.67	(1,881.41)	6,526.56	5,958.37	(568.19)	6,500.00
5468 - Traffic Signs	-	1,250.00	1,250.00	-	13,750.00	13,750.00	15,000.00
5469 - Signs & Monuments	1,109.00	833.33	(275.67)	1,264.00	9,166.63	7,902.63	10,000.00
5470 - Maint & Rprs - Common Area	13,577.61	6,250.00	(7,327.61)	32,793.20	68,750.00	35,956.80	75,000.00
5471 - Maint & Rprs - Streets/Drive	21,829.00	8,333.33	(13,495.67)	47,082.75	91,666.63	44,583.88	100,000.00
Total Common Area Maintenance	**57,121.66**	**28,583.34**	**(28,538.32)**	**191,079.41**	**314,416.74**	**123,337.33**	**343,000.00**
Swimming Pool							
5502 - Pool - Maintenance Contract	2,860.00	10,000.00	7,140.00	116,661.48	110,000.00	(6,661.48)	120,000.00
5503 - Pool - Furniture	95.00	833.33	738.33	95.00	9,166.63	9,071.63	10,000.00
5504 - Pool - Repairs	-	5,000.00	5,000.00	59,613.27	55,000.00	(4,613.27)	60,000.00
5510 - Pool - Supplies	495.00	416.67	(78.33)	1,485.00	4,583.37	3,098.37	5,000.00
Total Swimming Pool	**3,450.00**	**16,250.00**	**12,800.00**	**177,854.75**	**178,750.00**	**895.25**	**195,000.00**
Landscape Maintenance							
5605 - Landscape - Service Contract	34,566.83	33,333.33	(1,233.50)	373,187.32	366,666.63	(6,520.69)	400,000.00
5606 - Landscape - Additional Services	2,865.00	4,166.67	1,301.67	49,863.50	45,833.37	(4,030.13)	50,000.00
5608 - Landscape - Trees & Shrubs Maint	-	4,166.67	4,166.67	27,989.25	45,833.37	17,844.12	50,000.00
5610 - Force Mows	-	-	-	50.00	-	(50.00)	-
5615 - Landscape - Front Yards	138,769.50	116,666.67	(22,102.83)	1,497,426.50	1,283,333.37	(214,093.13)	1,400,000.00
Total Landscape Maintenance	**176,201.33**	**158,333.34**	**(17,867.99)**	**1,948,516.57**	**1,741,666.74**	**(206,849.83)**	**1,900,000.00**
Irrigation Maintenance							
5651 - Irrigation Repairs	4,645.65	5,000.00	354.35	53,585.26	55,000.00	1,414.74	60,000.00
Total Irrigation Maintenance	**4,645.65**	**5,000.00**	**354.35**	**53,585.26**	**55,000.00**	**1,414.74**	**60,000.00**
Fountain and Lake Maintenance							
5680 - Lake Contract	1,705.00	2,916.67	1,211.67	18,755.00	32,083.37	13,328.37	35,000.00
5683 - Lake Repairs	-	91.67	91.67	-	1,008.37	1,008.37	1,100.00
5689 - Lake Supplies	380.08	1,166.67	786.59	7,100.10	12,833.37	5,733.27	14,000.00
Total Fountain and Lake Maintenance	**2,085.08**	**4,175.01**	**2,089.93**	**25,855.10**	**45,925.11**	**20,070.01**	**50,100.00**
Security							
5711 - Maint & Rprs - Gate Maint.	4,226.20	4,166.67	(59.53)	30,136.66	45,833.37	15,696.71	50,000.00
5735 - Access Control - Devices	-	833.33	833.33	-	9,166.63	9,166.63	10,000.00
5742 - Patrol Service - Guard Shack	8,437.50	8,333.33	(104.17)	72,818.93	91,666.63	18,847.70	100,000.00
5744 - Access Control - Access Cntrl Maint.	90.90	666.67	575.77	979.90	7,333.37	6,353.47	8,000.00
Total Security	**12,754.60**	**14,000.00**	**1,245.40**	**103,935.49**	**154,000.00**	**50,064.51**	**168,000.00**

Harper's Preserve Community Association Inc.

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

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Special Projects							
5800 - Capital Improvements	-	8,575.06	8,575.06	-	94,325.66	94,325.66	102,900.75
Total Special Projects	**-**	**8,575.06**	**8,575.06**	**-**	**94,325.66**	**94,325.66**	**102,900.75**
Reserve Contribution							
6001 - Reserve Contribution - Road Funds	37,500.00	37,500.00	-	412,500.00	412,500.00	-	450,000.00
Total Reserve Contribution	**37,500.00**	**37,500.00**	**-**	**412,500.00**	**412,500.00**	**-**	**450,000.00**
Total Operating Expense	**425,766.61**	**336,835.33**	**(88,931.28)**	**3,687,427.27**	**3,705,188.63**	**17,761.36**	**4,042,023.75**
Net Operating Income (Loss)	**(83,172.32)**	**-**	**(83,172.32)**	**192,071.30**	**-**	**192,071.30**	**-**

Harper's Preserve Community Association Inc.

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

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Other Income							
4510 - Interest Income - RSV	516.63	-	516.63	4,930.31	-	4,930.31	-
4900 - Reserve Contribution - Road Fund	37,500.00	-	37,500.00	412,500.00	-	412,500.00	-
Total Other Income	**38,016.63**	**-**	**38,016.63**	**417,430.31**	**-**	**417,430.31**	**-**
Total Reserve Income	**38,016.63**	**-**	**38,016.63**	**417,430.31**	**-**	**417,430.31**	**-**
Net Reserve Income (Loss)	**38,016.63**	**-**	**38,016.63**	**417,430.31**	**-**	**417,430.31**	**-**
Net Total	**(45,155.69)**	**-**	**(45,155.69)**	**609,501.61**	**-**	**609,501.61**	**-**