

Harper's Preserve Community Association Inc.

Balance Sheet as of 10/31/2025

Assets	Operating	Reserve	Total
Cash			
1009 - First Citizens Bank - Operating Account *8736	\$741,693.49		\$741,693.49
1013 - First Citizens Bank - Operating ICS *8199	\$123,366.59		\$123,366.59
1014 - First Citizens Bank - Reserve ICS Account *0741		\$1,096,791.59	\$1,096,791.59
1030 - First Citizens Bank -Petty Cash *4657	\$2,804.42		\$2,804.42
1510 - First Citizens Bank - Reserve MM *6818		\$248,592.52	\$248,592.52
Total Cash	\$867,864.50	\$1,345,384.11	\$2,213,248.61
Receivables			
1600 - Assessments Receivable	\$658,174.48		\$658,174.48
1690 - A/R Other	\$10,884.46		\$10,884.46
Total Receivables	\$669,058.94		\$669,058.94
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	\$13,319.43		\$13,319.43
Total Other Assets	\$13,319.43		\$13,319.43
Total Assets	\$2,081,422.21	\$1,345,384.11	\$3,426,806.32

Harper's Preserve Community Association Inc.

Balance Sheet as of 10/31/2025

Liabilities / Equity	Operating	Reserve	Total
Liabilities			
2020 - A/P Other	\$100.00		\$100.00
2050 - Prepaid Assessments	\$163,715.09		\$163,715.09
2080 - Unearned Revenue	\$647,252.48		\$647,252.48
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	\$877,448.87		\$877,448.87
Equity			
3500 - Fund Balance Retained	\$930,185.70	\$965,970.43	\$1,896,156.13
3915 - Current Year Gain / Loss	\$274,663.66	\$379,413.68	\$654,077.34
30005 - Suspense	(\$876.02)		(\$876.02)
Total Equity	\$1,203,973.34	\$1,345,384.11	\$2,549,357.45
Total Liabilities / Equity	\$2,081,422.21	\$1,345,384.11	\$3,426,806.32

Harper's Preserve Community Association 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	
Operating Income							
Assessment Revenue							
4100 - Assessment	200,149.58	200,131.25	18.33	2,001,495.80	2,001,312.50	183.30	2,401,575.00
4105 - Other Assessment - Mowing Fee	123,476.67	123,540.00	(63.33)	1,233,610.51	1,235,400.00	(1,789.49)	1,482,480.00
Total Assessment Revenue	323,626.25	323,671.25	(45.00)	3,235,106.31	3,236,712.50	(1,606.19)	3,884,055.00
Other Income							
4200 - Late Fee/Interest	18,814.49	6,666.67	12,147.82	151,127.30	66,666.70	84,460.60	80,000.00
4215 - NFC Event Income	611.94	-	611.94	3,008.46	-	3,008.46	-
4305 - Return Item Fee Income	180.00	-	180.00	1,904.25	-	1,904.25	-
4410 - Demand Letter Income	1,890.00	-	1,890.00	21,598.26	-	21,598.26	-
4411 - Payment Plan Setup Fee	25.00	-	25.00	660.00	-	660.00	-
4412 - Payment Plan Demand Letter	25.00	-	25.00	475.00	-	475.00	-
4440 - Reminder Notice Income	225.00	-	225.00	15,093.61	-	15,093.61	-
4500 - Interest Income - OP	58.69	41.67	17.02	879.67	416.70	462.97	500.00
4602 - CC Pro Fees	-	-	-	40.00	-	40.00	-
4606 - Facilities - Social Room Rental	-	166.67	(166.67)	650.00	1,666.70	(1,016.70)	2,000.00
4800 - Working Capital	2,818.75	5,872.40	(3,053.65)	61,206.75	58,724.00	2,482.75	70,468.75
4807 - Violation Fees 1st Letter	824.10	-	824.10	9,958.13	-	9,958.13	-
4808 - Certified Violation Notice Income	3,360.00	-	3,360.00	24,635.22	-	24,635.22	-
4809 - 2nd Compliance Letter Service Fee	320.00	-	320.00	4,606.00	-	4,606.00	-
4810 - Fines	-	-	-	(100.00)	-	(100.00)	-
4830 - Access Gate Card	255.00	416.67	(161.67)	2,910.00	4,166.70	(1,256.70)	5,000.00
4901 - Collection Facilitation	-	-	-	2,280.00	-	2,280.00	-
4921 - Payment Plan Administration Fees	15.00	-	15.00	600.00	-	600.00	-
Total Other Income	29,422.97	13,164.08	16,258.89	301,532.65	131,640.80	169,891.85	157,968.75
Total Operating Income	353,049.22	336,835.33	16,213.89	3,536,638.96	3,368,353.30	168,285.66	4,042,023.75

Operating Expense

General and Administrative

5101 - Office Supplies - Postage	53.00	333.33	280.33	794.85	3,333.30	2,538.45	4,000.00
5103 - Meeting Expense	-	83.33	83.33	-	833.30	833.30	1,000.00
5104 - Administrative Expenses	204.00	1,958.33	1,754.33	3,226.28	19,583.30	16,357.02	23,500.00
5105 - Website Expenses	20,500.00	-	(20,500.00)	24,500.00	-	(24,500.00)	-
5106 - Event Coordinator	10,459.43	10,000.00	(459.43)	103,100.09	100,000.00	(3,100.09)	120,000.00
5107 - Community Events - NFC	2,279.08	10,000.00	7,720.92	89,744.85	100,000.00	10,255.15	120,000.00
5109 - Admin Expenses - NFC Software	129.50	141.67	12.17	1,300.97	1,416.70	115.73	1,700.00
5110 - Professional Fees - Legal	-	2,083.33	2,083.33	26,321.92	20,833.30	(5,488.62)	25,000.00
5113 - Professional Fees - Management	5,538.00	6,083.33	545.33	55,390.40	60,833.30	5,442.90	73,000.00
5114 - Professional Fees - Consulting	-	1,666.67	1,666.67	375.30	16,666.70	16,291.40	20,000.00
5122 - Violation Notices	1,504.00	-	(1,504.00)	11,023.73	-	(11,023.73)	-

Harper's Preserve Community Association 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		
Operating Expense							
5124 - Certified Violation Notices Expense	4,650.00	-	(4,650.00)	32,250.00	-	(32,250.00)	-
5126 - Holiday Decorations	10,884.46	1,666.67	(9,217.79)	21,768.92	16,666.70	(5,102.22)	20,000.00
5128 - Collection Facilitation	300.00	-	(300.00)	1,800.00	-	(1,800.00)	-
5129 - Reminder Notice Expense	2,740.00	-	(2,740.00)	16,618.61	-	(16,618.61)	-
5131 - Administrative Expenses - NFC Software	70.00	-	(70.00)	300.00	-	(300.00)	-
5132 - Payment Plan Admin Fee Expense	-	-	-	160.00	-	(160.00)	-
5160 - Bad Debt Expense	-	-	-	175.28	-	(175.28)	-
5168 - ARC Review	5,250.00	1,250.00	(4,000.00)	23,050.00	12,500.00	(10,550.00)	15,000.00
5170 - Bank Fees	-	8.33	8.33	-	83.30	83.30	100.00
5177 - Legal Fees - Collection	(10,647.01)	1,250.00	11,897.01	(17,796.97)	12,500.00	30,296.97	15,000.00
5195 - Demand Letter Expense	300.00	-	(300.00)	17,876.37	-	(17,876.37)	-
5196 - Payment Plan Setup Fee Expense	-	-	-	665.00	-	(665.00)	-
5197 - Payment Plan Demand Letter Expense	25.00	-	(25.00)	275.00	-	(275.00)	-
Total General and Administrative	54,239.46	36,524.99	(17,714.47)	412,920.60	365,249.90	(47,670.70)	438,300.00
Taxes							
5200 - Legal Fees - Corporate	-	-	-	980.00	-	(980.00)	-
5201 - Property Tax	-	125.00	125.00	333.16	1,250.00	916.84	1,500.00
5203 - Audit/Tax Preparation	-	100.00	100.00	1,320.00	1,000.00	(320.00)	1,200.00
Total Taxes	-	225.00	225.00	2,633.16	2,250.00	(383.16)	2,700.00
Insurance							
5251 - Insurance	-	3,818.58	3,818.58	-	38,185.80	38,185.80	45,823.00
Total Insurance	-	3,818.58	3,818.58	-	38,185.80	38,185.80	45,823.00
Utilities							
5301 - Gas	80.61	100.00	19.39	791.58	1,000.00	208.42	1,200.00
5302 - Telephone	2,727.79	1,666.67	(1,061.12)	18,370.75	16,666.70	(1,704.05)	20,000.00
5303 - Electricity - Common Area	3,610.61	2,916.67	(693.94)	37,924.10	29,166.70	(8,757.40)	35,000.00
5305 - Water - Irrigation	25,873.35	16,666.67	(9,206.68)	157,145.12	166,666.70	9,521.58	200,000.00
5308 - Electricity - Streetlights	1,319.75	2,500.00	1,180.25	12,621.73	25,000.00	12,378.27	30,000.00
Total Utilities	33,612.11	23,850.01	(9,762.10)	226,853.28	238,500.10	11,646.82	286,200.00
Common Area Maintenance							
5407 - Maint & Rprs - Electrical	55.00	5,833.33	5,778.33	56,354.81	58,333.30	1,978.49	70,000.00
5408 - Maint & Rprs - Parks/Playgrounds	-	1,250.00	1,250.00	5,932.00	12,500.00	6,568.00	15,000.00
5417 - Maint & Rprs - Recreation	-	1,250.00	1,250.00	3,168.00	12,500.00	9,332.00	15,000.00
5425 - Clubhouse - NFC Kitchen Supplies	-	416.67	416.67	235.11	4,166.70	3,931.59	5,000.00
5426 - Clubhouse - NFC Event Room Suppl	-	416.67	416.67	786.66	4,166.70	3,380.04	5,000.00

Harper's Preserve Community Association 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	
Operating Expense							
5455 - Clubhouse A/C Maintenance	-	541.67	541.67	-	5,416.70	5,416.70	6,500.00
5456 - Clubhouse - Cleaning	1,913.62	1,250.00	(663.62)	18,694.79	12,500.00	(6,194.79)	15,000.00
5457 - Janitorial - NFC Janitorial Supplies	-	416.67	416.67	-	4,166.70	4,166.70	5,000.00
5462 - Fitness Management - NFC Sports Rec	-	-	-	58.56	-	(58.56)	-
5466 - Pest Control - Mosquito Spray	436.00	541.67	105.67	4,103.48	5,416.70	1,313.22	6,500.00
5468 - Traffic Signs	-	1,250.00	1,250.00	-	12,500.00	12,500.00	15,000.00
5469 - Signs & Monuments	-	833.33	833.33	155.00	8,333.30	8,178.30	10,000.00
5470 - Maint & Rprs - Common Area	(680.70)	6,250.00	6,930.70	19,215.59	62,500.00	43,284.41	75,000.00
5471 - Maint & Rprs - Streets/Drive	16,196.25	8,333.33	(7,862.92)	25,253.75	83,333.30	58,079.55	100,000.00
Total Common Area Maintenance	17,920.17	28,583.34	10,663.17	133,957.75	285,833.40	151,875.65	343,000.00
Swimming Pool							
5502 - Pool - Maintenance Contract	2,860.00	10,000.00	7,140.00	113,801.48	100,000.00	(13,801.48)	120,000.00
5503 - Pool - Furniture	-	833.33	833.33	-	8,333.30	8,333.30	10,000.00
5504 - Pool - Repairs	19,534.00	5,000.00	(14,534.00)	59,613.27	50,000.00	(9,613.27)	60,000.00
5510 - Pool - Supplies	-	416.67	416.67	990.00	4,166.70	3,176.70	5,000.00
Total Swimming Pool	22,394.00	16,250.00	(6,144.00)	174,404.75	162,500.00	(11,904.75)	195,000.00
Landscape Maintenance							
5605 - Landscape - Service Contract	34,566.83	33,333.33	(1,233.50)	338,620.49	333,333.30	(5,287.19)	400,000.00
5606 - Landscape - Additional Services	3,212.00	4,166.67	954.67	46,998.50	41,666.70	(5,331.80)	50,000.00
5608 - Landscape - Trees & Shrubs Maint	19,400.00	4,166.67	(15,233.33)	27,989.25	41,666.70	13,677.45	50,000.00
5610 - Force Mows	25.00	-	(25.00)	50.00	-	(50.00)	-
5615 - Landscape - Front Yards	138,769.50	116,666.67	(22,102.83)	1,358,657.00	1,166,666.70	(191,990.30)	1,400,000.00
Total Landscape Maintenance	195,973.33	158,333.34	(37,639.99)	1,772,315.24	1,583,333.40	(188,981.84)	1,900,000.00
Irrigation Maintenance							
5651 - Irrigation Repairs	6,052.90	5,000.00	(1,052.90)	48,939.61	50,000.00	1,060.39	60,000.00
Total Irrigation Maintenance	6,052.90	5,000.00	(1,052.90)	48,939.61	50,000.00	1,060.39	60,000.00
Fountain and Lake Maintenance							
5680 - Lake Contract	1,705.00	2,916.67	1,211.67	17,050.00	29,166.70	12,116.70	35,000.00
5683 - Lake Repairs	-	91.67	91.67	-	916.70	916.70	1,100.00
5689 - Lake Supplies	-	1,166.67	1,166.67	6,720.02	11,666.70	4,946.68	14,000.00
Total Fountain and Lake Maintenance	1,705.00	4,175.01	2,470.01	23,770.02	41,750.10	17,980.08	50,100.00
Security							
5711 - Maint & Rprs - Gate Maint.	10,369.40	4,166.67	(6,202.73)	25,910.46	41,666.70	15,756.24	50,000.00
5735 - Access Control - Devices	-	833.33	833.33	-	8,333.30	8,333.30	10,000.00
5742 - Patrol Service - Guard Shack	4,218.75	8,333.33	4,114.58	64,381.43	83,333.30	18,951.87	100,000.00
5744 - Access Control - Access Cntrl Maint.	90.90	666.67	575.77	889.00	6,666.70	5,777.70	8,000.00
Total Security	14,679.05	14,000.00	(679.05)	91,180.89	140,000.00	48,819.11	168,000.00

Harper's Preserve Community Association 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	
Operating Expense							
Special Projects							
5800 - Capital Improvements	-	8,575.06	8,575.06	-	85,750.60	85,750.60	102,900.75
Total Special Projects	-	8,575.06	8,575.06	-	85,750.60	85,750.60	102,900.75
Reserve Contribution							
6001 - Reserve Contribution - Road Funds	37,500.00	37,500.00	-	375,000.00	375,000.00	-	450,000.00
Total Reserve Contribution	37,500.00	37,500.00	-	375,000.00	375,000.00	-	450,000.00
Total Operating Expense	384,076.02	336,835.33	(47,240.69)	3,261,975.30	3,368,353.30	106,378.00	4,042,023.75
Net Operating Income (Loss)	(31,026.80)	-	(31,026.80)	274,663.66	-	274,663.66	-

Harper's Preserve Community Association 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	
Reserve Income							
Other Income							
4510 - Interest Income - RSV	516.28	-	516.28	4,413.68	-	4,413.68	-
4900 - Reserve Contribution - Road Fund	37,500.00	-	37,500.00	375,000.00	-	375,000.00	-
Total Other Income	38,016.28	-	38,016.28	379,413.68	-	379,413.68	-
Total Reserve Income	38,016.28	-	38,016.28	379,413.68	-	379,413.68	-
Net Reserve Income (Loss)	38,016.28	-	38,016.28	379,413.68	-	379,413.68	-
Net Total	6,989.48	-	6,989.48	654,077.34	-	654,077.34	-