Harper's Preserve Community Association Inc.

Balance Sheet as of 9/30/2025

Assets	Operating	Reserve	Total
Cash			
1009 - First Citizens Bank - Operating Account *8736	$907,453.55		$907,453.55
1013 - First Citizens Bank - Operating ICS *8199	$123,345.65		$123,345.65
1014 - First Citizens Bank - Reserve ICS Account *0741		$1,058,817.53	$1,058,817.53
1030 - First Citizens Bank -Petty Cash *4657	$1,357.47		$1,357.47
1510 - First Citizens Bank - Reserve MM *6818		$248,550.30	$248,550.30
Total Cash	**$1,032,156.67**	**$1,307,367.83**	**$2,339,524.50**
Receivables			
1600 - Assessments Receivable	$566,252.30		$566,252.30
Total Receivables	**$566,252.30**		**$566,252.30**
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	**$2,142,942.69**	**$1,307,367.83**	**$3,450,310.52**

Harper's Preserve Community Association Inc.

Balance Sheet as of 9/30/2025

Liabilities / Equity	Operating	Reserve	Total
Liabilities			
2020 - A/P Other	$100.00		$100.00
2050 - Prepaid Assessments	$239,892.93		$239,892.93
2080 - Unearned Revenue	$600,448.73		$600,448.73
2111 - Deposits - Pool	$48,000.00		$48,000.00
2113 - Deposits - Clubhouse	$1,350.00		$1,350.00
2700 - Recovered Funds	$18,031.30		$18,031.30
Total Liabilities	**$907,822.96**		**$907,822.96**
Equity			
3500 - Fund Balance Retained	$930,185.70	$965,970.43	$1,896,156.13
3915 - Current Year Gain / Loss	$305,690.46	$341,397.40	$647,087.86
30005 - Suspense	($756.43)		($756.43)
Total Equity	**$1,235,119.73**	**$1,307,367.83**	**$2,542,487.56**
Total Liabilities / Equity	**$2,142,942.69**	**$1,307,367.83**	**$3,450,310.52**

Harper's Preserve Community Association Inc.

Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	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	1,801,346.22	1,801,181.25	164.97	2,401,575.00
4105 - Other Assessment - Mowing Fee	123,416.80	123,540.00	(123.20)	1,110,133.84	1,111,860.00	(1,726.16)	1,482,480.00
Total Assessment Revenue	**323,566.38**	**323,671.25**	**(104.87)**	**2,911,480.06**	**2,913,041.25**	**(1,561.19)**	**3,884,055.00**
Other Income							
4200 - Late Fee/Interest	9,209.70	6,666.67	2,543.03	132,312.81	60,000.03	72,312.78	80,000.00
4215 - NFC Event Income	445.45	-	445.45	2,396.52	-	2,396.52	-
4305 - Return Item Fee Income	90.00	-	90.00	1,724.25	-	1,724.25	-
4410 - Demand Letter Income	3,840.00	-	3,840.00	19,708.26	-	19,708.26	-
4411 - Payment Plan Setup Fee	-	-	-	635.00	-	635.00	-
4412 - Payment Plan Demand Letter	75.00	-	75.00	450.00	-	450.00	-
4440 - Reminder Notice Income	940.00	-	940.00	14,868.61	-	14,868.61	-
4500 - Interest Income - OP	63.99	41.67	22.32	820.98	375.03	445.95	500.00
4602 - CC Pro Fees	-	-	-	40.00	-	40.00	-
4606 - Facilities - Social Room Rental	-	166.67	(166.67)	650.00	1,500.03	(850.03)	2,000.00
4800 - Working Capital	5,637.50	5,872.40	(234.90)	58,388.00	52,851.60	5,536.40	70,468.75
4807 - Violation Fees 1st Letter	832.00	-	832.00	9,134.03	-	9,134.03	-
4808 - Certified Violation Notice Income	2,850.00	-	2,850.00	21,275.22	-	21,275.22	-
4809 - 2nd Compliance Letter Service Fee	376.00	-	376.00	4,286.00	-	4,286.00	-
4810 - Fines	-	-	-	(100.00)	-	(100.00)	-
4830 - Access Gate Card	335.00	416.67	(81.67)	2,655.00	3,750.03	(1,095.03)	5,000.00
4901 - Collection Facilitation	300.00	-	300.00	2,280.00	-	2,280.00	-
4921 - Payment Plan Administration Fees	65.00	-	65.00	585.00	-	585.00	-
Total Other Income	**25,059.64**	**13,164.08**	**11,895.56**	**272,109.68**	**118,476.72**	**153,632.96**	**157,968.75**
Total Operating Income	**348,626.02**	**336,835.33**	**11,790.69**	**3,183,589.74**	**3,031,517.97**	**152,071.77**	**4,042,023.75**
Operating Expense							
General and Administrative							
5101 - Office Supplies - Postage	263.92	333.33	69.41	741.85	2,999.97	2,258.12	4,000.00
5103 - Meeting Expense	-	83.33	83.33	-	749.97	749.97	1,000.00
5104 - Administrative Expenses	(264.00)	1,958.33	2,222.33	3,022.28	17,624.97	14,602.69	23,500.00
5105 - Website Expenses	500.00	-	(500.00)	4,000.00	-	(4,000.00)	-
5106 - Event Coordinator	10,459.43	10,000.00	(459.43)	92,640.66	90,000.00	(2,640.66)	120,000.00
5107 - Community Events - NFC	12,632.93	10,000.00	(2,632.93)	87,465.77	90,000.00	2,534.23	120,000.00
5109 - Admin Expenses - NFC Software	282.00	141.67	(140.33)	1,171.47	1,275.03	103.56	1,700.00
5110 - Professional Fees - Legal	6,210.00	2,083.33	(4,126.67)	26,321.92	18,749.97	(7,571.95)	25,000.00
5113 - Professional Fees - Management	5,538.00	6,083.33	545.33	49,852.40	54,749.97	4,897.57	73,000.00
5114 - Professional Fees - Consulting	-	1,666.67	1,666.67	375.30	15,000.03	14,624.73	20,000.00
5122 - Violation Notices	(1,304.00)	-	1,304.00	9,519.73	-	(9,519.73)	-

Harper's Preserve Community Association Inc.

Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
5124 - Certified Violation Notices Expense	(5,760.00)	-	5,760.00	27,600.00	-	(27,600.00)	-
5126 - Holiday Decorations	10,884.46	1,666.67	(9,217.79)	10,884.46	15,000.03	4,115.57	20,000.00
5128 - Collection Facilitation	(300.00)	-	300.00	1,500.00	-	(1,500.00)	-
5129 - Reminder Notice Expense	(1,130.00)	-	1,130.00	13,878.61	-	(13,878.61)	-
5131 - Administrative Expenses - NFC Software	(80.00)	-	80.00	230.00	-	(230.00)	-
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	17,800.00	11,250.00	(6,550.00)	15,000.00
5170 - Bank Fees	-	8.33	8.33	-	74.97	74.97	100.00
5177 - Legal Fees - Collection	20.75	1,250.00	1,229.25	(7,149.96)	11,250.00	18,399.96	15,000.00
5195 - Demand Letter Expense	(370.00)	-	370.00	17,576.37	-	(17,576.37)	-
5196 - Payment Plan Setup Fee Expense	(25.00)	-	25.00	665.00	-	(665.00)	-
5197 - Payment Plan Demand Letter Expense	(100.00)	-	100.00	250.00	-	(250.00)	-
Total General and Administrative	**37,458.49**	**36,524.99**	**(933.50)**	**358,681.14**	**328,724.91**	**(29,956.23)**	**438,300.00**
Taxes							
5200 - Legal Fees - Corporate	980.00	-	(980.00)	980.00	-	(980.00)	-
5201 - Property Tax	-	125.00	125.00	333.16	1,125.00	791.84	1,500.00
5203 - Audit/Tax Preparation	-	100.00	100.00	1,320.00	900.00	(420.00)	1,200.00
Total Taxes	**980.00**	**225.00**	**(755.00)**	**2,633.16**	**2,025.00**	**(608.16)**	**2,700.00**
Insurance							
5251 - Insurance	-	3,818.58	3,818.58	-	34,367.22	34,367.22	45,823.00
Total Insurance	**-**	**3,818.58**	**3,818.58**	**-**	**34,367.22**	**34,367.22**	**45,823.00**
Utilities							
5301 - Gas	83.47	100.00	16.53	710.97	900.00	189.03	1,200.00
5302 - Telephone	2,431.52	1,666.67	(764.85)	15,642.96	15,000.03	(642.93)	20,000.00
5303 - Electricity - Common Area	3,929.27	2,916.67	(1,012.60)	34,313.49	26,250.03	(8,063.46)	35,000.00
5305 - Water - Irrigation	44,807.44	16,666.67	(28,140.77)	131,271.77	150,000.03	18,728.26	200,000.00
5308 - Electricity - Streetlights	1,319.75	2,500.00	1,180.25	11,301.98	22,500.00	11,198.02	30,000.00
Total Utilities	**52,571.45**	**23,850.01**	**(28,721.44)**	**193,241.17**	**214,650.09**	**21,408.92**	**286,200.00**
Common Area Maintenance							
5407 - Maint & Rprs - Electrical	1,474.40	5,833.33	4,358.93	56,299.81	52,499.97	(3,799.84)	70,000.00
5408 - Maint & Rprs - Parks/Playgrounds	3,110.00	1,250.00	(1,860.00)	5,932.00	11,250.00	5,318.00	15,000.00
5417 - Maint & Rprs - Recreation	-	1,250.00	1,250.00	3,168.00	11,250.00	8,082.00	15,000.00
5425 - Clubhouse - NFC Kitchen Supplies	-	416.67	416.67	235.11	3,750.03	3,514.92	5,000.00
5426 - Clubhouse - NFC Event Room Suppl	-	416.67	416.67	786.66	3,750.03	2,963.37	5,000.00

Harper's Preserve Community Association Inc.

Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
5455 - Clubhouse A/C Maintenance	-	541.67	541.67	-	4,875.03	4,875.03	6,500.00
5456 - Clubhouse - Cleaning	1,825.00	1,250.00	(575.00)	16,781.17	11,250.00	(5,531.17)	15,000.00
5457 - Janitorial - NFC Janitorial Supplies	-	416.67	416.67	-	3,750.03	3,750.03	5,000.00
5462 - Fitness Management - NFC Sports Rec	-	-	-	58.56	-	(58.56)	-
5466 - Pest Control - Mosquito Spray	436.00	541.67	105.67	3,667.48	4,875.03	1,207.55	6,500.00
5468 - Traffic Signs	-	1,250.00	1,250.00	-	11,250.00	11,250.00	15,000.00
5469 - Signs & Monuments	-	833.33	833.33	155.00	7,499.97	7,344.97	10,000.00
5470 - Maint & Rprs - Common Area	4,882.82	6,250.00	1,367.18	19,896.29	56,250.00	36,353.71	75,000.00
5471 - Maint & Rprs - Streets/Drive	6,110.00	8,333.33	2,223.33	9,057.50	74,999.97	65,942.47	100,000.00
Total Common Area Maintenance	**17,838.22**	**28,583.34**	**10,745.12**	**116,037.58**	**257,250.06**	**141,212.48**	**343,000.00**
Swimming Pool							
5502 - Pool - Maintenance Contract	12,060.00	10,000.00	(2,060.00)	110,941.48	90,000.00	(20,941.48)	120,000.00
5503 - Pool - Furniture	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
5504 - Pool - Repairs	3,240.00	5,000.00	1,760.00	40,079.27	45,000.00	4,920.73	60,000.00
5510 - Pool - Supplies	-	416.67	416.67	990.00	3,750.03	2,760.03	5,000.00
Total Swimming Pool	**15,300.00**	**16,250.00**	**950.00**	**152,010.75**	**146,250.00**	**(5,760.75)**	**195,000.00**
Landscape Maintenance							
5605 - Landscape - Service Contract	34,566.83	33,333.33	(1,233.50)	304,053.66	299,999.97	(4,053.69)	400,000.00
5606 - Landscape - Additional Services	3,133.00	4,166.67	1,033.67	43,786.50	37,500.03	(6,286.47)	50,000.00
5608 - Landscape - Trees & Shrubs Maint	2,639.25	4,166.67	1,527.42	8,589.25	37,500.03	28,910.78	50,000.00
5610 - Force Mows	-	-	-	25.00	-	(25.00)	-
5615 - Landscape - Front Yards	138,769.50	116,666.67	(22,102.83)	1,219,887.50	1,050,000.03	(169,887.47)	1,400,000.00
Total Landscape Maintenance	**179,108.58**	**158,333.34**	**(20,775.24)**	**1,576,341.91**	**1,425,000.06**	**(151,341.85)**	**1,900,000.00**
Irrigation Maintenance							
5651 - Irrigation Repairs	9,019.05	5,000.00	(4,019.05)	42,886.71	45,000.00	2,113.29	60,000.00
Total Irrigation Maintenance	**9,019.05**	**5,000.00**	**(4,019.05)**	**42,886.71**	**45,000.00**	**2,113.29**	**60,000.00**
Fountain and Lake Maintenance							
5680 - Lake Contract	1,705.00	2,916.67	1,211.67	15,345.00	26,250.03	10,905.03	35,000.00
5683 - Lake Repairs	-	91.67	91.67	-	825.03	825.03	1,100.00
5689 - Lake Supplies	440.00	1,166.67	726.67	6,720.02	10,500.03	3,780.01	14,000.00
Total Fountain and Lake Maintenance	**2,145.00**	**4,175.01**	**2,030.01**	**22,065.02**	**37,575.09**	**15,510.07**	**50,100.00**
Security							
5711 - Maint & Rprs - Gate Maint.	260.00	4,166.67	3,906.67	15,541.06	37,500.03	21,958.97	50,000.00
5735 - Access Control - Devices	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
5742 - Patrol Service - Guard Shack	5,699.33	8,333.33	2,634.00	60,162.68	74,999.97	14,837.29	100,000.00
5744 - Access Control - Access Cntrl Maint.	43.95	666.67	622.72	798.10	6,000.03	5,201.93	8,000.00
Total Security	**6,003.28**	**14,000.00**	**7,996.72**	**76,501.84**	**126,000.00**	**49,498.16**	**168,000.00**

Harper's Preserve Community Association Inc.

Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	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	-	77,175.54	77,175.54	102,900.75
Total Special Projects	**-**	**8,575.06**	**8,575.06**	**-**	**77,175.54**	**77,175.54**	**102,900.75**
Reserve Contribution							
6001 - Reserve Contribution - Road Funds	37,500.00	37,500.00	-	337,500.00	337,500.00	-	450,000.00
Total Reserve Contribution	**37,500.00**	**37,500.00**	**-**	**337,500.00**	**337,500.00**	**-**	**450,000.00**
Total Operating Expense	**357,924.07**	**336,835.33**	**(21,088.74)**	**2,877,899.28**	**3,031,517.97**	**153,618.69**	**4,042,023.75**
Net Operating Income (Loss)	**(9,298.05)**	**-**	**(9,298.05)**	**305,690.46**	**-**	**305,690.46**	**-**

Harper's Preserve Community Association Inc.

Statement of Revenues and Expenses 9/1/2025 - 9/30/2025

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Other Income							
4510 - Interest Income - RSV	540.71	-	540.71	3,897.40	-	3,897.40	-
4900 - Reserve Contribution - Road Fund	37,500.00	-	37,500.00	337,500.00	-	337,500.00	-
Total Other Income	**38,040.71**	**-**	**38,040.71**	**341,397.40**	**-**	**341,397.40**	**-**
Total Reserve Income	**38,040.71**	**-**	**38,040.71**	**341,397.40**	**-**	**341,397.40**	**-**
Net Reserve Income (Loss)	**38,040.71**	**-**	**38,040.71**	**341,397.40**	**-**	**341,397.40**	**-**
Net Total	**28,742.66**	**-**	**28,742.66**	**647,087.86**	**-**	**647,087.86**	**-**