

HIGHLAND PLANTATION OWNERS ASSOCIATION INC  
 B A L A N C E S H E E T  
 December 2025

	OPERATING	RESERVE	ESCROW	TOTAL
CURRENT ASSETS				
1040 ENTERPRISE BK/TR - CHECKING - PRIMARY	103,508.85			103,508.85
1060 ENTERPRISE BK/TR - MM - RESERVE		5,758.65		5,758.65
1070 FIRST HORIZON - PC/DC - HEATHER SEABOLT	3,672.52			3,672.52
1085 ENTERPRISE BK/ TR -CKG - ESCROW ACCOUNT			300.00	300.00
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	107,181.37	5,758.65	300.00	113,240.02
ACCOUNTS RECEIVABLE				
1210 ASSESSMENTS	184,411.48			184,411.48
1220 ASSESSMENTS - MAINTENANCE	7,633.66			7,633.66
1240 ASSESSMENTS - MISCELLANEOUS	74,470.87			74,470.87
1250 LEGAL FEES	22,329.94			22,329.94
1271 PENDING VOID ACH	113.59			113.59
1280 DUE FROM OPERATING TO RESERVE		5,432.25		5,432.25
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	288,959.54	5,432.25	0.00	294,391.79
PREPAID ASSETS				
1311 TRAVELERS D&O INS 6/7/25-26 \$2,363.00	984.60			984.60
1312 CSU LIABILITY INS 6/7/25-26 \$9,536.80	3,973.65			3,973.65
1313 MARKEL WORK COMP INS 5/25-26 \$2562.00*	854.00			854.00
1316 CINCINNATI INS PKG 6/7/25-26 \$14,708.00	6,128.35			6,128.35
1341 KINGS III PHONE SVC JAN-MAR \$220.50	220.50			220.50
1350 SAVANNAH RIVER JANITORIAL MONTHLY	700.87			700.87
1351 WAINWRIGHT*HAROLD	1,550.00			1,550.00
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	14,411.97	0.00	0.00	14,411.97
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TOTAL ASSETS	410,552.88	11,190.90	300.00	422,043.78
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	OPERATING	RESERVE	ESCROW	TOTAL
CURRENT LIABILITIES				
2010	ACCOUNTS PAYABLE	9,408.22		9,408.22
2020	ACCRUED ESTIMATED EXPENSES	11,986.17		11,986.17
2106	DUE TO DEVELOPER	30,000.00		30,000.00
2117	CLUBHOUSE DEPOSIT	436.06		436.06
2130	PREPAID ASSESSMENTS	25,948.49		25,948.49
2131	PREPAID ASSESSMENTS - MAINTENANCE	555.78		555.78
2132	PREPAID ASSESSMENT - COST SHARE	940.00		940.00
2139	AMENITY CREDIT 6/30/23	300.00		300.00
2190	ESCROW DEPOSIT		300.00	300.00
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	79,574.72	0.00	300.00	79,874.72
RESTRICTED EQUITY - RESERVES				
2270	RESERVES - DEFERRED MAINTENANCE SPENT FROM RESERVES		11,190.90	11,190.90
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	0.00	11,190.90	0.00	11,190.90
OPERATING EQUITY				
2640	TRANSFER RESTRICTED RSV EQUITY TO OPER	173,141.78		173,141.78
2650	PRIOR YEAR SURPLUS (DEFICIT)	105,697.66		105,697.66
2670	CURRENT YEAR SURPLUS (DEFICIT)	52,138.72		52,138.72
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	330,978.16	0.00	0.00	330,978.16
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	TOTAL LIABILITIES & EQUITY	410,552.88	11,190.90	422,043.78
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HIGHLAND PLANTATION OWNERS ASSOCIATION INC  
 REVENUE & EXPENSE BUDGET COMPARISON REPORT  
 DECEMBER 2025

	CURRENT PERIOD	MONTHLY BUDGET	MONTHLY VARIANCE	12 MONTH PERIOD	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET
<b>INCOME</b>							
4020 ASSESSMENTS - MONTHLY	35,000.00	35,000.00	0.00	420,000.00	420,000.00	0.00	420,000
4034 AMENITY COST SHARING INCOME	0.00	2,837.33	-2,837.33	33,963.44	34,048.00	- 84.56	34,048
4046 POOL REVENUE	0.00	0.00	0.00	44,806.73	0.00	44,806.73	0
4060 LATE CHARGES	2,401.38	0.00	2,401.38	23,798.37	0.00	23,798.37	0
4070 INITIAL FEES	0.00	0.00	0.00	100.00	0.00	100.00	0
4080 CLOSING FEES*	1,200.00	0.00	1,200.00	9,400.00	0.00	9,400.00	0
4100 INTEREST - OPERATING	0.00	0.00	0.00	- 33.47	0.00	- 33.47	0
4160 ASSESSMENTS PRIOR YEARS	0.00	0.00	0.00	- 50.00	0.00	- 50.00	0
4180 CLUBHOUSE USAGE FEES	900.00	0.00	900.00	3,161.90	0.00	3,161.90	0
4280 APPLICATION FEES	0.00	0.00	0.00	360.00	0.00	360.00	0
4292 COVENANT VIOLATION FINES	1,586.46	0.00	1,586.46	-1,528.07	0.00	-1,528.07	0
4293 LEGAL/COLLECTION	0.00	4,166.67	-4,166.67	0.00	50,000.00	-50,000.00	50,000
4340 INTEREST - RESERVES	3.91	0.00	3.91	27.34	0.00	27.34	0
4350 INTEREST ALLOC TO RESERVES	- 3.91	0.00	- 3.91	- 27.34	0.00	- 27.34	0
4400 RENTAL INCOME	0.00	0.00	0.00	45.00	0.00	45.00	0
4970	41,087.84	42,004.00	-916.16	534,023.90	504,048.00	29,975.90	504,048
4980 TOTAL INCOME	41,087.84	42,004.00	-916.16	534,023.90	504,048.00	29,975.90	504,048
<b>EXPENSES</b>							
<b>BUILDING MAINTENANCE</b>							
5156 HVAC REPAIRS	0.00	0.00	0.00	10,808.00	0.00	10,808.00	0

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	CURRENT PERIOD	MONTHLY BUDGET	MONTHLY VARIANCE	12 MONTH PERIOD	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET
5209 JANITORIAL CLEANING	1,034.56	550.00	484.56	8,615.64	6,600.00	2,015.64	6,600
5240 INTERIOR PEST CONTROL	0.00	50.00	- 50.00	0.00	600.00	-600.00	600
5250 EXTERIOR PEST CONTROL	0.00	358.33	-358.33	6,439.35	4,300.00	2,139.35	4,300
5799	1,034.56	958.33	76.23	25,862.99	11,500.00	14,362.99	11,500
<b>GROUNDS MAINTENANCE</b>							
6040 CONTRACTED LAWN SERVICE	1,550.00	2,983.33	-1,433.33	41,466.21	35,800.00	5,666.21	35,800
6045 ADDITIONAL LANDSCAPE	0.00	916.67	-916.67	661.50	11,000.00	-10,338.50	11,000
6120 IRRIGATION MAINTENANCE & REPAIR	0.00	0.00	0.00	375.00	0.00	375.00	0
6162 REPAIRS & MAINTENANCE	178.00	0.00	178.00	4,745.19	0.00	4,745.19	0
6599	1,728.00	3,900.00	-2,172.00	47,247.90	46,800.00	447.90	46,800
<b>POOL/CLUBHOUSE EXPENSE</b>							
7020 POOL MANAGEMENT FEES	0.00	0.00	0.00	1,250.00	0.00	1,250.00	0
7040 CONTRACTED POOL SERVICE	11,200.00	11,200.00	0.00	123,700.00	134,400.00	-10,700.00	134,400
7042 POOL RESURFACING	0.00	0.00	0.00	344.01	0.00	344.01	0
7043 POOL PERMIT	0.00	29.17	- 29.17	0.00	350.00	-350.00	350
7045 POOL REPAIR	0.00	6,201.33	-6,201.33	58,770.97	74,416.00	-15,645.03	74,416
7100 ELECTRIC POWER	685.72	3,000.00	-2,314.28	31,362.11	36,000.00	-4,637.89	36,000
7285 CLUBHOUSE WATER & SEWER	0.00	809.75	-809.75	0.00	9,717.00	-9,717.00	9,717
7305 POOL TELEPHONE	69.25	65.00	4.25	623.25	780.00	-156.75	780
7899	11,954.97	21,305.25	-9,350.28	216,050.34	255,663.00	-39,612.66	255,663

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	CURRENT PERIOD	MONTHLY BUDGET	MONTHLY VARIANCE	12 MONTH PERIOD	Y-T-D BUDGET	Y-T-D VARIANCE	ANNUAL BUDGET
<b>UTILITIES</b>							
7910 ELECTRIC	46.60	700.00	-653.40	560.12	8,400.00	-7,839.88	8,400
7920 WATER/SEWER	420.03	509.75	- 89.72	16,401.95	6,117.00	10,284.95	6,117
7940 TRASH REMOVAL	20.00	20.00	0.00	426.00	240.00	186.00	240
7950 CABLE SERVICE	726.17	726.17	0.00	9,105.23	8,714.00	391.23	8,714
7999	1,212.80	1,955.92	-743.12	26,493.30	23,471.00	3,022.30	23,471
<b>ADMINISTRATIVE</b>							
8010 ONSITE MANAGEMENT	58.00	0.00	58.00	172.73	0.00	172.73	0
8012 PART TIME LABOR - ASSOCIATION EMPLOYEES	-113.59	3,333.33	-3,446.92	62,397.19	40,000.00	22,397.19	40,000
8020 MANAGEMENT FEE	1,250.00	1,750.00	-500.00	20,000.00	21,000.00	-1,000.00	21,000
8040 POSTAGE	462.01	250.00	212.01	2,002.25	3,000.00	-997.75	3,000
8047 STATE LEGISLATIVE COMPLIANCE	0.00	32.92	- 32.92	0.00	395.00	-395.00	395
8060 COPIES/PRINTING/SUPPLIES	2,621.85	833.33	1,788.52	10,790.24	10,000.00	790.24	10,000
8069 TECHNOLOGY FEE	25.00	25.00	0.00	300.00	300.00	0.00	300
8080 CPA SERVICES	0.00	15.42	- 15.42	195.00	185.00	10.00	185
8100 LEGAL EXPENSE	1,344.79	633.33	711.46	24,422.99	7,600.00	16,822.99	7,600
8106 LEGAL EXPENSE - COLLECTIONS	0.00	4,166.67	-4,166.67	0.00	50,000.00	-50,000.00	50,000
8120 INSURANCE	2,430.82	750.00	1,680.82	26,169.95	9,000.00	17,169.95	9,000
8190 MISCELLANEOUS	0.00	0.00	0.00	3,041.71	0.00	3,041.71	0
8230 BANK CHARGES	0.00	0.00	0.00	35.00	0.00	35.00	0
8321 SOCIAL COMMITTEE	1,216.08	83.33	1,132.75	6,082.82	1,000.00	5,082.82	1,000
8335 RESERVE ANALYSIS FUND	171.17	171.25	- 0.08	1,027.02	2,055.00	-1,027.98	2,055
8381 ANNUAL MEETING EXPENSE	0.00	22.92	- 22.92	0.00	275.00	-275.00	275
8385 RENTAL APPLICATIONS	45.00	0.00	45.00	450.00	0.00	450.00	0
8390 FED/STATE REQUIRED CORP REPORT FILINGS	0.00	6.25	- 6.25	90.00	75.00	15.00	75

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8479	9,511.13	12,073.75	-2,562.62	157,176.90	144,885.00	12,291.90	144,885
BUDGETED TRANSFERS TO RESERVE FUND							
9170 DEFERRED MAINTENANCE	1,810.75	1,810.75	0.00	9,053.75	21,729.00	-12,675.25	21,729
9299	1,810.75	1,810.75	0.00	9,053.75	21,729.00	-12,675.25	21,729
9980 TOTAL EXPENSES	27,252.21	42,004.00	-14,751.79	481,885.18	504,048.00	-22,162.82	504,048
9990 GAIN (LOSS)	13,835.63	0.00	( 13,835.63)	52,138.72	0.00	( 52,138.72)	0