

Wiggins Bay Foundation, Inc.
12/31/2020

| | <u>2019 BAL</u> | <u>2020 UNADJ BAL</u> | <u>DEBITS</u> | <u>CREDITS</u> | <u>2020 ADJ BAL</u> | |
|------------------------------------|-----------------|-----------------------|---------------|----------------|---------------------|--------------|
| Centennial bank - operating | 500,675.00 | 528,288.85 | | | 528,288.85 | B-1 |
| Valley National bank - operating | 73,886.00 | 73,847.27 | | | 73,847.27 | B-2 |
| Due (to)/from operating | 12,318.00 | 0.00 | | | | 602,136.12 |
| Centennial Bank - reserve | 206,088.00 | 200,384.50 | | | 200,384.50 | B-3 |
| TIAA bank CD - #3997 1/17/21 1.88% | 112,765.00 | 114,951.96 | | | 114,951.96 | B-4 |
| Due (to)/From reserves | (12,318.00) | 0.00 | | | | 315,336.46 |
| Accounts receivable | 79.00 | 1,854.83 | | | 1,854.83 | E-1 |
| Other receivable - vendor | 15,360.00 | 0.00 | | | 0.00 | |
| Allowance for bad debt | (79.00) | 0.00 | | | 0.00 | 1,854.83 |
| Prepaid insurance | 8,717.00 | 5,375.04 | | | 5,375.04 | G-1 |
| Prepaid expense | 0.00 | 2,750.00 | | | 2,750.00 | G-2 |
| Utility deposits | 310.00 | 310.00 | | | 310.00 | SALY |
| | | | | | | 10,289.87 |
| Accounts payable | 0.00 | (33,431.86) | | | (33,431.86) | N-1 |
| Accrued Expenses | (37,198.00) | 0.00 | | | 0.00 | |
| Prepaid assessments | (528,131.00) | (533,100.91) | | | (533,100.91) | P-1 |
| Deferred liabilities - replacement | (306,534.00) | (285,745.78) | | | (285,745.78) | T-1 |
| Reserve - interest | | (29,590.68) | | | (29,590.68) | T-1 |
| | | | | | | (315,336.46) |
| Fund Balance | (74,699.00) | (45,937.07) | | | (45,937.07) | U-1A |
| INCOME | | | | | | |
| Owner assessments | (829,517.00) | (853,896.00) | | | (853,896.00) | X-1 |
| Reserve income | (47,827.00) | (47,827.00) | | | (47,827.00) | X-1, T-1 |
| Interest income & late fees | (745.00) | (3,234.92) | | | (3,234.92) | |
| Legal fees income | (3,125.00) | (2,099.50) | | | (2,099.50) | |
| Return check fees | (25.00) | (30.00) | | | (30.00) | |
| Gate access/key cards | (5,247.00) | (1,910.00) | | | (1,910.00) | |
| Undeveloped property tract | (1,430.00) | (2,074.00) | | | (2,074.00) | |
| Maintenance fee income | (1,360.00) | 0.00 | | | 0.00 | |
| Tarpon club | (6,207.00) | (6,207.00) | | | (6,207.00) | |
| Transmitter income | 0.00 | (405.00) | | | (405.00) | |
| Interest income | (3,514.00) | (290.64) | | | (290.64) | |
| Reserve interest | (4,480.00) | (4,001.06) | | | (4,001.06) | |
| Recovery of bad debt | (23,174.00) | 0.00 | | | 0.00 | |
| Miscellaneous income | (1,700.00) | (9,340.32) | | | (9,340.32) | |
| Administrative income | (625.00) | 0.00 | | | 0.00 | (51,828.06) |
| Leasing fee income | 0.00 | 0.00 | | | 0.00 | |
| Dock Owners | (1,430.00) | (1,470.00) | | | (1,470.00) | (880,957.38) |
| ADMINISTRATION | | | | | | |
| Accounting | 5,025.00 | 0.00 | | | 0.00 | |
| Bank charges | 25.00 | 180.00 | | | 180.00 | |
| Legal fees | 1,796.00 | 4,876.25 | | | 4,876.25 | |
| Legal fees - collection | 1,494.00 | 0.00 | | | 0.00 | |
| License, taxes, permit | 0.00 | 250.00 | | | 250.00 | |
| Division & corp fees | 61.00 | 61.25 | | | 61.25 | |
| Office supplies & expense | 12,635.00 | 8,423.55 | | | 8,423.55 | |
| Professional fees | 500.00 | 0.00 | | | 0.00 | |
| Rental expenses/fees PPF-107 | 124.00 | 0.00 | | | 0.00 | |
| Association fees expense | 2,190.00 | 0.00 | | | 0.00 | |
| Website expense | 1,200.00 | 1,300.00 | | | 1,300.00 | |
| Contingency | 0.00 | 1,617.85 | | | 1,617.85 | 16,708.90 |
| INSURANCE | | | | | | |
| Insurance | 6,761.00 | 8,948.96 | | | 8,948.96 | G-1 |
| | | | | | | 8,948.96 |
| UTILITIES | | | | | | |
| Electric - guardhouse | 2,495.00 | 1,833.46 | | | 1,833.46 | |
| Electric - irrigation | 262.00 | 187.06 | | | 187.06 | |
| Water & sewer | 1,491.00 | 779.76 | | | 779.76 | |
| Water & sewer - irrigation | 69,012.00 | 78,681.65 | | | 78,681.65 | |
| Telephone | 2,431.00 | 2,815.86 | | | 2,815.86 | 84,297.79 |
| CONTRACTS | | | | | | |
| Cable television | 429,899.00 | 462,512.13 | | | 462,512.13 | |
| Gate maint contract | 0.00 | 0.00 | | | 0.00 | |
| Janitorial services | 3,587.00 | 3,728.28 | | | 3,728.28 | |
| Lake maintenance | 4,518.00 | 4,687.14 | | | 4,687.14 | |
| Lawn Maintenance | 32,945.00 | 34,008.00 | | | 34,008.00 | |
| Management services | 24,998.00 | 26,298.00 | | | 26,298.00 | |
| Extermination | 253.00 | 0.00 | | | 0.00 | |
| Security services | 198,459.00 | 189,848.11 | | | 189,848.11 | 721,081.66 |
| BUILDING | | | | | | |

| | | | | | |
|--|-------------|---------------|-------------|-------------|---------------|
| Building maintenance supplies | 538.00 | 59.83 | | 59.83 | |
| Entry gate maintenance | (21.00) | 5,855.95 | | 5,855.95 | |
| Gate access control | 2,557.00 | 866.35 | | 866.35 | |
| Repairs & maint - general | 2,866.00 | 2,436.93 | | 2,436.93 | |
| Street/accent light maintenance and repair | 2,821.00 | 1,900.68 | | 1,900.68 | |
| Fly treatment | 2,115.00 | 5,130.00 | | 5,130.00 | |
| Preserve cleanup | 2,600.00 | 2,200.00 | | 2,200.00 | |
| Landscape extras | 16,360.00 | 8,855.85 | | 8,855.85 | |
| Sprinkler maintenance | 4,479.00 | 2,889.02 | | 2,889.02 | |
| Tree trimming | 19,612.00 | 9,618.00 | | 9,618.00 | |
| Fountain pumps | 0.00 | 0.00 | | 0.00 | |
| Decorations | 6,384.00 | 6,351.31 | | 6,351.31 | |
| Mulch | 7,360.00 | 3,800.00 | | 3,800.00 | 49,963.92 |
| Special Projects | | | | | |
| Special projects | 28,175.00 | 0.00 | | 0.00 | 0.00 |
| Reserve transfers | 47,826.00 | 47,827.00 | | 47,827.00 | T-1 |
| Reserve interest | 4,480.00 | 4,001.06 | | 4,001.06 | T-1 |
| Prior year expense | 8,855.00 | 0.00 | | 0.00 | |
| | | | | 0.00 | |
| | <u>1.00</u> | <u>(0.00)</u> | <u>0.00</u> | <u>0.00</u> | <u>(0.00)</u> |
| | | | | | 932,829.29 |