WIGGINS BAY FOUNDATION, INC.

FINANCIAL REPORT FOR PERIOD ENDING

July 31, 2026

(ALL ACCOUNT BALANCES ARE UNAUDITED)

Wiggins Bay Foundation, Inc.

FUND BALANCE SHEET

As of: 07/31/2026

Assets

Account	Operating	Reserves	Total
Asset			
10005 Centennial Bank-OP #5992	$11,327.87	$0.00	$11,327.87
10006 Centennial OP CDARS #572	$252,443.27	$0.00	$252,443.27
10008 First Horizon OP#1152	$118,533.08	$0.00	$118,533.08
10009 First Horizon OP ICS Account	$300,763.24	$0.00	$300,763.24
10300 Accounts Receivable	$7,960.62	$0.00	$7,960.62
10500 Prepaid Insurance	$6,800.62	$0.00	$6,800.62
12005 Centennial Reserve #6021	$0.00	$55,506.84	$55,506.84
12008 Centennial Res CDARS #7951 3% 12/31/26	$0.00	$254,373.25	$254,373.25
19010 Utility Deposits	$310.00	$0.00	$310.00
Asset Total	**$698,138.70**	**$309,880.09**	**$1,008,018.79**
Total Assets:	**$698,138.70**	**$309,880.09**	**$1,008,018.79**

Liabilities

Account	Operating	Reserves	Total
Liability			
20000 Accounts Payable	$13,768.36	$0.00	$13,768.36
20100 Prepaid Owner Assessments	$18,825.44	$0.00	$18,825.44
20150 Deferred Assessments	$464,495.44	$0.00	$464,495.44
Liability Total	**$497,089.24**	**$0.00**	**$497,089.24**
Reserves			
30000 Reserves- Pooled	$0.00	$270,237.25	$270,237.25
Reserves Total	**$0.00**	**$270,237.25**	**$270,237.25**
Total Liabilities:	**$497,089.24**	**$270,237.25**	**$767,326.49**

Equity

Account	Operating	Reserves	Total
Reserve Interest			
30800 Reserve- Interest	$0.00	$39,643.14	$39,643.14
30810 Reserve- Bank Fees	$0.00	($0.30)	($0.30)
Reserve Interest Total	**$0.00**	**$39,642.84**	**$39,642.84**
Members Equity			
38880 Fund Balance	$156,644.91	$0.00	$156,644.91
Members Equity Total	**$156,644.91**	**$0.00**	**$156,644.91**
Current Year Net Income/(Loss)	$44,404.55	$0.00	$44,404.55
Total Equity:	**$201,049.46**	**$39,642.84**	**$240,692.30**
Total Liabilities & Equity	**$698,138.70**	**$309,880.09**	**$1,008,018.79**

Wiggins Bay Foundation, Inc.

INCOME STATEMENT

Start: 07/01/2026 | End: 07/31/2026

Income

Account	Actual	Budget	Current Variance	Actual	Budget	Year to Date Variance	Yearly Budget
Income							
40000 Owner Assessments	92,899.08	92,899.08	0.00	650,293.56	650,293.56	0.00	1,114,789.00
40002 Reserve Income	0.00	0.00	0.00	59,106.00	59,106.00	0.00	59,106.00
40011 Admin Collection Fee	0.00	0.00	0.00	950.00	0.00	950.00	0.00
40014 Legal Fee Income	0.00	0.00	0.00	4,571.00	0.00	4,571.00	0.00
40025 Return Check Fee Income	0.00	0.00	0.00	21.00	0.00	21.00	0.00
40068 Bar Code/Key Access	0.00	0.00	0.00	1,080.00	0.00	1,080.00	0.00
40078 Late Fee Interest	141.26	0.00	141.26	2,407.81	0.00	2,407.81	0.00
40079 Tarpon Club	0.00	0.00	0.00	6,345.00	6,345.00	0.00	6,345.00
40080 Interest Income	985.45	0.00	985.45	3,382.40	0.00	3,382.40	0.00
40081 Reserve Interest	729.66	0.00	729.66	4,935.73	0.00	4,935.73	0.00
41015 Dock Owners	0.00	0.00	0.00	538.00	538.00	0.00	538.00
Income Total	**94,755.45**	**92,899.08**	**1,856.37**	**733,630.50**	**716,282.56**	**17,347.94**	**1,180,778.00**
Total Income	**94,755.45**	**92,899.08**	**1,856.37**	**733,630.50**	**716,282.56**	**17,347.94**	**1,180,778.00**

Expense

Account	Actual	Budget	Current Variance	Actual	Budget	Year to Date Variance	Yearly Budget
ADMINISTRATIVE							
50015 Bank Charges	0.30	62.50	62.20	877.70	437.50	(440.20)	750.00
50045 Legal Fees	1,443.75	625.00	(818.75)	12,392.25	4,375.00	(8,017.25)	7,500.00
50050 License,Taxes,Permit	0.00	35.42	35.42	0.00	247.94	247.94	425.00
50053 Division & Corp Fees	0.00	5.17	5.17	61.25	36.19	(25.06)	62.00
50075 Office Supplies & Expense	1,333.55	1,400.00	66.45	10,041.64	9,800.00	(241.64)	16,800.00
50125 Website Expense	0.00	94.00	94.00	1,140.00	658.00	(482.00)	1,128.00
50127 Contingency	0.00	56.42	56.42	0.00	394.94	394.94	677.00
50150 Audit	0.00	541.67	541.67	0.00	3,791.69	3,791.69	6,500.00
ADMINISTRATIVE Total	**2,777.60**	**2,820.18**	**42.58**	**24,512.84**	**19,741.26**	**(4,771.58)**	**33,842.00**
PROPERTY INSURANCE							
52030 Insurance	1,548.92	1,137.50	(411.42)	11,026.32	7,962.50	(3,063.82)	13,650.00
PROPERTY INSURANCE Total	**1,548.92**	**1,137.50**	**(411.42)**	**11,026.32**	**7,962.50**	**(3,063.82)**	**13,650.00**
UTILITIES							
54050 Electric - Guardhouse	277.69	291.67	13.98	2,062.77	2,041.69	(21.08)	3,500.00
54052 Electric - Irrigation	121.41	50.00	(71.41)	713.06	350.00	(363.06)	600.00
54070 Water & Sewer	187.88	125.00	(62.88)	953.18	875.00	(78.18)	1,500.00
54072 Water & Sewer - Irrigation	9,078.13	7,500.00	(1,578.13)	35,448.23	52,500.00	17,051.77	90,000.00
UTILITIES Total	**9,665.11**	**7,966.67**	**(1,698.44)**	**39,177.24**	**55,766.69**	**16,589.45**	**95,600.00**
CONTRACTS							
60013 Cable Television	44,326.70	45,000.00	673.30	310,286.90	315,000.00	4,713.10	540,000.00
60065 Gate Maint Contract	0.00	125.00	125.00	0.00	875.00	875.00	1,500.00
60075 Janitorial Services	302.50	302.50	0.00	2,117.50	2,117.50	0.00	3,630.00
60085 Lake Maintenance	483.90	480.42	(3.48)	3,345.09	3,362.94	17.85	5,765.00
60090 Lawn Maintenance	3,167.00	3,170.00	3.00	22,169.00	22,190.00	21.00	38,040.00
61000 Management Services	2,757.00	2,757.00	0.00	19,299.00	19,299.00	0.00	33,084.00
61010 Extermination	65.72	35.00	(30.72)	262.88	245.00	(17.88)	420.00

Account	Actual	Budget	Current Variance	Actual	Budget	Year to Date Variance	Yearly Budget
61045 Security Services	21,093.14	21,250.00	156.86	147,209.65	148,750.00	1,540.35	255,000.00
61050 Access Control Software	659.30	653.00	(6.30)	4,661.90	4,571.00	(90.90)	7,836.00
61055 Preserve Maintenance	0.00	183.33	183.33	0.00	1,283.31	1,283.31	2,200.00
CONTRACTS Total	**72,855.26**	**73,956.25**	**1,100.99**	**509,351.92**	**517,693.75**	**8,341.83**	**887,475.00**
REPAIRS/MAINTENANCE							
70050 Entry & Gate Maintenance	853.04	666.67	(186.37)	2,256.39	4,666.69	2,410.30	8,000.00
70058 Pavers & Wall Maintenance	325.00	375.00	50.00	1,220.00	2,625.00	1,405.00	4,500.00
70060 Repairs & Maint- General	0.00	166.67	166.67	1,412.64	1,166.69	(245.95)	2,000.00
70068 Street/Accent Light Maint/Rpr	1,308.75	250.00	(1,058.75)	2,894.95	1,750.00	(1,144.95)	3,000.00
70135 Landscape Extras	2,588.00	1,575.00	(1,013.00)	8,880.96	11,025.00	2,144.04	18,900.00
70137 Sprinkler Maintenance	896.11	568.75	(327.36)	2,558.36	3,981.25	1,422.89	6,825.00
70138 Tree Trimming	18,225.00	1,925.00	(16,300.00)	18,225.00	13,475.00	(4,750.00)	23,100.00
70140 Tree Fertilization	0.00	393.75	393.75	0.00	2,756.25	2,756.25	4,725.00
70146 Fountain Repairs	0.00	83.33	83.33	0.00	583.31	583.31	1,000.00
70165 Decorations	3,667.60	596.25	(3,071.35)	3,667.60	4,173.75	506.15	7,155.00
70166 Mulch	0.00	991.67	991.67	0.00	6,941.69	6,941.69	11,900.00
REPAIRS/MAINTENANCE Total	**27,863.50**	**7,592.09**	**(20,271.41)**	**41,115.90**	**53,144.63**	**12,028.73**	**91,105.00**
RESERVE TRANSFERS							
80000 Reserve Transfers	0.00	0.00	0.00	59,106.00	59,106.00	0.00	59,106.00
80001 Reserve - Interest	729.66	0.00	(729.66)	4,935.73	0.00	(4,935.73)	0.00
RESERVE TRANSFERS Total	**729.66**	**0.00**	**(729.66)**	**64,041.73**	**59,106.00**	**(4,935.73)**	**59,106.00**
Total Expense	**115,440.05**	**93,472.69**	**(21,967.36)**	**689,225.95**	**713,414.83**	**24,188.88**	**1,180,778.00**
Net Income	**(20,684.60)**	**(573.61)**	**(20,110.99)**	**44,404.55**	**2,867.73**	**41,536.82**	**0.00**

Wiggins Bay Foundation, Inc.

Reserve Statement

As of 07/31/26

		BEGINNING OF YEAR	YTD ALLOCATION	YTD DISBURSEMENT	AVAILABLE BALANCE
DEFERRED LIABILITY COMPONENTS					
30000	Reserves - Pooled	219,983.75	59,106.00	0.00	279,089.75
30270	Reserves - Infrastucture	0.00	0.00	8,852.50	(8,852.50)
	TOTALS	219,983.75	59,106.00	8,852.50	270,237.25

		BEGINNING OF YEAR	YTD ALLOCATION	YTD DISBURSEMENT	AVAILABLE BALANCE
FUND BALANCE COMPONENTS					
30800	Reserve - Interest	34,707.41	4,935.73	0.00	39,643.14
30810	Reserve - Bank Fees	0.00	0.00	0.30	(0.30)
	TOTALS	34,707.41	4,935.73	0.30	39,642.84