



Financial Report Package

May 2026

Prepared for

**The Cayman at Tarpon Cove Neighborhood
Association, Inc.**

KPG Accounting Services, Inc.

	Current Balance at 5/31/2026	Prior Month Balance at 04/30/2026	Change
Assets			
CASH - OPERATING			
10-1010-00-00 VNB OP 3484	\$ 51,448.18	\$ 51,352.22	\$ 95.96
10-1090-00-00 Due (From) / To OP	20,000.00	20,000.00	-
Total CASH - OPERATING:	\$ 71,448.18	\$ 71,352.22	\$ 95.96
CURRENT ASSETS			
14-1400-00-00 Accounts Receivable	\$ 110.00	\$ 215.00	\$ (105.00)
Total CURRENT ASSETS:	\$ 110.00	\$ 215.00	\$ (105.00)
Total Assets:	\$ 71,558.18	\$ 71,567.22	\$ (9.04)
Liabilities & Equity			
CURRENT LIABILITIES			
20-2015-00-00 PPD Maint Fees	\$ 74.00	\$ 74.00	\$ -
Total CURRENT LIABILITIES:	\$ 74.00	\$ 74.00	\$ -
EQUITY			
30-3900-00-00 Retained Earnings	\$ 65,510.56	\$ 65,510.56	\$ -
Total EQUITY:	\$ 65,510.56	\$ 65,510.56	\$ -
Net Income / (Loss)	\$ 5,973.62	\$ 5,982.66	\$ (9.04)
Total Liabilities & Equity:	\$ 71,558.18	\$ 71,567.22	\$ (9.04)

	Current Balance at 5/31/2026	Prior Month Balance at 04/30/2026	Change
Assets			
CASH - RESERVE			
12-1210-00-00 VNB RSV 1629	\$ 70,131.35	\$ 82,285.26	\$ (12,153.91)
12-1214-00-00 First Citizens Bank CD 6/21/26	24,949.44	24,877.77	71.67
12-1280-00-00 Due (From) / To RSV	(20,000.00)	(20,000.00)	-
Total CASH - RESERVE:	\$ 75,080.79	\$ 87,163.03	\$ (12,082.24)
Total Assets:	\$ 75,080.79	\$ 87,163.03	\$ (12,082.24)
Liabilities & Equity			
RESERVE FUNDS			
25-2502-00-00 RSV - Unallocated Interest	\$ 8,781.31	\$ 8,531.05	\$ 250.26
25-3002-00-00 RSV - Painting	22,876.00	22,876.00	-
25-3003-00-00 RSV - Roof Cleaning	6,500.25	15,900.25	(9,400.00)
25-3004-00-00 RSV - Gutter/ Fascia Cleaning	14,075.00	14,075.00	-
25-3005-00-00 RSV - Mailboxes	24,665.28	24,665.28	-
25-3008-00-00 RSV - Driveway/Sidewalk Cleaning	(2,601.55)	(2,601.55)	-
25-3009-00-00 RSV - Dryer Vent Cleaning	784.50	3,717.00	(2,932.50)
Total RESERVE FUNDS:	\$ 75,080.79	\$ 87,163.03	\$ (12,082.24)
Net Income / (Loss)	\$ -	\$ -	\$ -
Total Liabilities & Equity:	\$ 75,080.79	\$ 87,163.03	\$ (12,082.24)

Assets

CASH - OPERATING

10-1010-00-00	VNB OP 3484	\$51,448.18
10-1090-00-00	Due (From) / To OP	20,000.00

Total CASH - OPERATING:

\$71,448.18

CASH - RESERVE

12-1210-00-00	VNB RSV 1629	70,131.35
12-1214-00-00	First Citizens Bank CD 6/21/26	24,949.44
12-1280-00-00	Due (From) / To RSV	(20,000.00)

Total CASH - RESERVE:

\$75,080.79

CURRENT ASSETS

14-1400-00-00	Accounts Receivable	110.00
---------------	---------------------	--------

Total CURRENT ASSETS:

\$110.00

Total Assets:

\$146,638.97

Liabilities & Equity

CURRENT LIABILITIES

20-2015-00-00	PPD Maint Fees	74.00
---------------	----------------	-------

Total CURRENT LIABILITIES:

\$74.00

RESERVE FUNDS

25-2502-00-00	RSV - Unallocated Interest	8,781.31
25-3002-00-00	RSV - Painting	22,876.00
25-3003-00-00	RSV - Roof Cleaning	6,500.25
25-3004-00-00	RSV - Gutter/ Fascia Cleaning	14,075.00
25-3005-00-00	RSV - Mailboxes	24,665.28
25-3008-00-00	RSV - Driveway/Sidewalk Cleaning	(2,601.55)
25-3009-00-00	RSV - Dryer Vent Cleaning	784.50

Total RESERVE FUNDS:

\$75,080.79

EQUITY

30-3900-00-00	Retained Earnings	65,510.56
---------------	-------------------	-----------

Total EQUITY:

\$65,510.56

Net Income Gain / Loss

5,973.62

\$5,973.62

Total Liabilities & Equity:

\$146,638.97

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
INCOME							
ASSESSMENT INCOME							
4000 Quarterly Assessments	\$ -	\$ -	\$ -	\$ 27,186.00	\$ 27,156.00	\$ 30.00	\$ 54,312.00
4025 Late Fees	-	-	-	252.06	-	252.06	-
4050 Master Assoc Fees	-	-	-	129,306.00	129,322.00	(16.00)	258,644.00
4056 Sales Application Fees	-	-	-	500.00	-	500.00	-
4058 Background Check Fee	-	-	-	300.00	-	300.00	-
4060 Working Capital Fees	-	-	-	2,213.00	-	2,213.00	-
4075 Rental Application Fees	-	-	-	200.00	-	200.00	-
TOTAL ASSESSMENT INCOME	\$ -	\$ -	\$ -	\$159,957.06	\$156,478.00	\$ 3,479.06	\$ 312,956.00
TOTAL INCOME	\$ 0.00	\$ -	\$ -	\$159,957.06	\$156,478.00	\$ 3,479.06	\$ 312,956.00
EXPENSES							
PROFESSIONAL FEES							
5030 Legal	-	125.00	125.00	480.00	625.00	145.00	1,500.00
TOTAL PROFESSIONAL FEES	\$ -	\$ 125.00	\$ 125.00	\$ 480.00	\$ 625.00	\$ 145.00	\$ 1,500.00
GENERAL & ADMINISTRATIVE							
5405 Administrative	9.04	262.50	253.46	826.94	1,312.50	485.56	3,150.00
5407 Insurance	-	115.17	115.17	-	575.85	575.85	1,382.00
6007 Corp Annual Report	-	5.08	5.08	-	25.40	25.40	61.00
6013 Website	-	75.00	75.00	-	375.00	375.00	900.00
6021 Tax Preparation	-	58.33	58.33	295.00	291.65	(3.35)	700.00
TOTAL GENERAL & ADMINISTRATIVE	\$ 9.04	\$ 516.08	\$ 507.04	\$ 1,121.94	\$ 2,580.40	\$ 1,458.46	\$ 6,193.00
REPAIR & MAINTENANCE							
6201 General Maintenance	-	41.67	41.67	-	208.35	208.35	500.00
TOTAL REPAIR & MAINTENANCE	\$ -	\$ 41.67	\$ 41.67	\$ -	\$ 208.35	\$ 208.35	\$ 500.00
MASTER/RESRVE TRANSFERS							
9001 Master Assoc Transfer Exp	-	-	-	129,322.00	129,322.00	-	258,644.00
9005 Transfer To RSV	-	-	-	23,059.50	23,059.50	-	46,119.00
TOTAL MASTER/RESRVE TRANSFERS	\$ -	\$ -	\$ -	\$152,381.50	\$152,381.50	\$ -	\$ 304,763.00
TOTAL EXPENSES	\$ 9.04	\$ 682.75	\$ 673.71	\$153,983.44	\$155,795.25	\$ 1,811.81	\$ 312,956.00
NET ORDINARY INCOME	(\$ 9.04)	(\$ 682.75)	\$ 673.71	\$ 5,973.62	\$ 682.75	\$ 5,290.87	\$ 0.00

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
OPERATING INCOME							
ASSESSMENT INCOME							
4000-00-00 Quarterly Assessments	\$ -	\$ -	\$ -	\$ 27,186.00	\$ 27,156.00	\$ 30.00	\$ 54,312.00
4025-00-00 Late Fees	-	-	-	252.06	-	252.06	-
4050-00-00 Master Assoc Fees	-	-	-	129,306.00	129,322.00	(16.00)	258,644.00
4056-00-00 Sales Application Fees	-	-	-	500.00	-	500.00	-
4058-00-00 Background Check Fee	-	-	-	300.00	-	300.00	-
4060-00-00 Working Capital Fees	-	-	-	2,213.00	-	2,213.00	-
4075-00-00 Rental Application Fees	-	-	-	200.00	-	200.00	-
Total ASSESSMENT INCOME	\$ -	\$ -	\$ -	\$159,957.06	\$156,478.00	\$3,479.06	\$312,956.00
Total OPERATING INCOME	\$ 0.00	\$ -	\$ -	\$159,957.06	\$156,478.00	\$ 3,479.06	\$312,956.00
OPERATING EXPENSE							
PROFESSIONAL FEES							
5030-00-00 Legal	-	125.00	125.00	480.00	625.00	145.00	1,500.00
Total PROFESSIONAL FEES	\$ -	\$ 125.00	\$ 125.00	\$ 480.00	\$ 625.00	\$145.00	\$ 1,500.00
GENERAL & ADMINISTRATIVE							
5405-00-00 Administrative	9.04	262.50	253.46	826.94	1,312.50	485.56	3,150.00
5407-00-00 Insurance	-	115.17	115.17	-	575.85	575.85	1,382.00
6007-00-00 Corp Annual Report	-	5.08	5.08	-	25.40	25.40	61.00
6013-00-00 Website	-	75.00	75.00	-	375.00	375.00	900.00
6021-00-00 Tax Preparation	-	58.33	58.33	295.00	291.65	(3.35)	700.00
Total GENERAL & ADMINISTRATIVE	\$ 9.04	\$ 516.08	\$ 507.04	\$ 1,121.94	\$ 2,580.40	\$1,458.46	\$ 6,193.00
REPAIR & MAINTENANCE							
6201-00-00 General Maintenance	-	41.67	41.67	-	208.35	208.35	500.00
Total REPAIR & MAINTENANCE	\$ -	\$ 41.67	\$ 41.67	\$ -	\$ 208.35	\$208.35	\$ 500.00
MASTER/RESRVE TRANSFERS							
9001-00-00 Master Assoc Transfer Exp	-	-	-	129,322.00	129,322.00	-	258,644.00
9005-00-00 Transfer To RSV	-	-	-	23,059.50	23,059.50	-	46,119.00
Total MASTER/RESRVE TRANSFERS	\$ -	\$ -	\$ -	\$152,381.50	\$152,381.50	\$0.00	\$304,763.00
Total OPERATING EXPENSE	\$ 9.04	\$ 682.75	\$ 673.71	\$153,983.44	\$155,795.25	\$ 1,811.81	\$312,956.00
Net Income:	(\$ 9.04)	(\$ 682.75)	\$ 673.71	\$ 5,973.62	\$ 682.75	\$ 5,290.87	\$ 0.00