

Pirates Property Owners Association
Income Statement
February 2008

	<u>Dec 2007</u>	<u>Jan 2008</u>	<u>Feb 2008</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
REVENUES						
4010 ASSESSMENTS - CURRENT YEAR	2,465.24	167.99	1,347.11	358,435.03	371,324	97
4015 ASSESSMENTS - PRIOR YEARS	269.10	672.00	587.73	2,251.65	17,000	13
4012 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0	-
4040 INTEREST DELINQ ASSESSMENTS	196.70	0.00	302.96	971.58	0	-
4041 INTEREST INCOME	32.73	30.49	26.96	360.20	500	72
4042 DIVIDEND INCOME	396.34	432.14	460.08	3,442.18	7,000	49
4043 INTEREST INCOME - MERRIL LYNCH	0.00	585.61	0.00	3,037.17	0	-
4044 COLLECTION/LIEN/NSF/LATE FEES	828.85	140.00	530.58	1,124.56	0	-
4085 FOURTH OF JULY REVENUE	0.00	0.00	0.00	0.00	500	0
4086 ANNUAL MEETING	0.00	0.00	0.00	0.00	0	-
4080 NEWSLETTER INCOME	0.00	0.00	0.00	0.00	2,000	0
4090 MISCELLANEOUS REVENUE	0.00	0.00	0.00	5.00	0	-
4091 SPECIAL DUNES CONTRIBUTION	0.00	0.00	0.00	0.00	0	-
4092 ARCHITECTURAL REVIEW FEE	(1,870.00)	0.00	700.00	6,345.00	10,000	63
4094 SAND REPLENISH FUND	0.00	0.00	0.00	5,200.00	0	-
4095 LCNSPOA DONATION REVENUE	0.00	0.00	0.00	0.00	0	-
4096 BEAUTIFICATION DONATIONS	1,305.00	400.00	650.00	25,155.00	22,000	114
4097 TELEPHONE DIRECTORY REVENUE	0.00	700.00	100.00	7,675.00	17,000	45
4098 ENVIRONMENTAL IMPACT FEE	0.00	0.00	0.00	500.00	1,000	50
4099 ARC FINES	0.00	0.00	500.00	3,515.00	0	-
TOTAL REVENUES	3,623.96	3,128.23	5,205.42	418,017.37	448,324	93
EXPENSES						
CONTRACTS/SERVICES						
6110 MANAGEMENT SERVICES	3,439.00	3,439.00	3,439.00	27,804.54	40,846	68
6115 COLLECTION/LIEN FEE	168.00	294.00	84.00	1,428.00	2,000	71
6150 CPA/AUDIT SERVICES	0.00	0.00	0.00	150.00	3,500	4
6135 GCC DUES	86.60	86.60	86.60	692.80	1,032	67
6176 SECURITY	1,520.00	1,520.00	1,520.00	27,461.00	89,203	31
6510 GROUNDS MAINTENANCE	11,939.18	5,969.59	6,538.38	48,325.51	74,000	65
	17,152.78	11,309.19	11,667.98	105,861.85	210,581	50
UTILITIES						
6420 ELECTRICITY	218.72	871.17	476.50	3,778.70	6,500	58
6430 WATER	2,048.47	5,151.53	1,857.86	18,657.28	14,918	125
6440 TELEPHONE	51.23	51.21	51.21	409.80	625	66
6450 WEBSITE	0.00	0.00	0.00	1,000.00	2,500	40
	2,318.42	6,073.91	2,385.57	23,845.78	24,543	97
REPAIR & MAINTENANCE						
6514 IRRIGATION SYSTEM	2,499.08	0.00	0.00	3,896.59	5,000	78
6518 SIGNS	0.00	0.00	0.00	290.17	3,000	10
6530 GENERAL MAINTENANCE	0.00	0.00	0.00	1,461.37	500	292
6535 ARCHITECTURAL INSPECTIONS	0.00	1,350.00	700.00	5,740.00	12,000	48
6596 SPECIAL PROJECTS (B OF D)	0.00	0.00	0.00	0.00	0	-
6597 REPLACEMENT RESERVE	0.00	0.00	0.00	0.00	40,000	0
6715 LANDSCAPE SUPPLIES	0.00	0.00	0.00	13,634.10	6,000	227
6798 BEAUTIFICATION DONATIONS EXP	2,975.41	3,572.25	7,577.50	20,334.29	22,000	92
	5,474.49	4,922.25	8,277.50	45,356.52	88,500	51
LOT MOWING/TRASH CAN PROGRAM						
6520 MOWING PROGRAM	2,175.83	487.13	2,470.16	11,693.08	10,000	117
6525 MOWING PROGRAM RECOVERED	0.00	(10,660.00)	(2,255.00)	(13,304.70)	(10,000)	133
6526 TRASH CAN PICK-UP PROGRAM	0.00	3,290.80	4,284.34	7,575.14	0	-
6527 TRASH CAN PROGRAM RECOVERED	0.00	(36,972.00)	(2,145.00)	(39,117.00)	0	-
	2,175.83	(43,854.07)	2,354.50	(33,153.48)	0	(****)
GENERAL ADMINISTRATIVE						
6610 INSURANCE	0.00	0.00	0.00	2,660.00	25,000	11
6620 TAXES	0.00	132.56	0.00	132.56	1,000	13
6630 POSTAGE/COPIES/ADMINISTRATIVE	690.38	2,181.58	1,916.36	11,945.71	19,000	63
6142 LEGAL FEES-CORP.	15,799.38	950.66	15,019.39	47,606.90	10,000	476
6144 BILLABLE LEGAL FEES	13,000.00	15,000.00	(2,000.00)	54,000.00	10,000	540
6146 LEGAL FEES RECOVERED	0.00	0.00	0.00	0.00	(5,000)	0

Pirates Property Owners Association
Income Statement
February 2008

Page 2 of 2
 3/14/2008
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	<u>Dec 2007</u>	<u>Jan 2008</u>	<u>Feb 2008</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
6654 CONTRIBUTIONS/DONATIONS	12.00	12.00	12.00	144.00	2,000	7
6665 MEETING EXPENSE-BOARD/ANNUAL	82.58	86.28	85.04	4,498.03	6,500	69
6640 NEWSLETTER/DIRECTORY EXPENSES	2,924.64	0.00	0.00	4,168.49	5,000	83
6220 SOCIAL ACTIVITY EXPENSE	0.00	0.00	195.00	195.00	7,000	3
6670 WGIPOA ANNUAL DUES	0.00	0.00	0.00	0.00	2,000	0
6671 CEPRA FUNDING	0.00	0.00	0.00	0.00	0	-
6800 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0	-
6900 MISCELLANEOUS EXPENSES	0.00	649.50	0.00	718.50	100	719
6460 STORAGE RENTAL	50.00	100.00	50.00	400.00	600	67
	<u>32,558.98</u>	<u>19,112.58</u>	<u>15,277.79</u>	<u>126,469.19</u>	<u>83,200</u>	<u>152</u>
CANAL MAINTENANCE						
7001 CANAL MAINTENANCE/DREDGING	0.00	0.00	0.00	0.00	0	-
7002 CANAL PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	5,000	0
7003 CANAL BUOYS & SIGNS	0.00	0.00	0.00	0.00	2,000	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,000</u>	<u>0</u>
BEACH MAINTENANCE						
8001 WALKOVERS	0.00	0.00	0.00	0.00	0	-
8002 BEACH SAND	0.00	0.00	0.00	0.00	0	-
8003 DUNE AND FENCE	0.00	0.00	0.00	0.00	0	-
8004 DUNE SIGNS	0.00	0.00	0.00	0.00	2,500	0
8005 BEACH PERMITS/CONSULTANTS	0.00	0.00	100.00	100.00	2,000	5
8006 BEACH CLEANING/SEAWEED CLN UP	0.00	0.00	1,180.00	29,287.83	30,000	98
	<u>0.00</u>	<u>0.00</u>	<u>1,280.00</u>	<u>29,387.83</u>	<u>34,500</u>	<u>85</u>
TOTAL EXPENSES	59,680.50	(2,436.14)	41,243.34	297,767.69	448,324	66
NET INCOME	(56,056.54)	5,564.37	(36,037.92)	120,249.68	0	****

Pirates Property Owners Association
Balance Sheet
 February 2008

Page 1 of 1
 3/14/2008
 09:31:51 am
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	<u>12/31/07</u>	<u>01/31/08</u>	<u>02/29/08</u>
CURRENT ASSETS			
1030 SAVINGS - TEXAS FIRST BANK	4,029.43	4,031.70	4,033.62
1050 SAND FUND- MOODY NAT'L BANK	5,858.33	5,861.26	5,864.40
1040 CHECKING - MOODY NATIONAL BANK	77,039.69	82,077.83	47,245.48
1060 MERRILL LYNCH	246,118.92	247,136.67	247,596.75
1143 GEO-TUBE-MOODY BANK	6,140.11	6,143.40	6,147.69
	<u>339,186.48</u>	<u>345,250.86</u>	<u>310,887.94</u>
ACCOUNTS RECEIVABLE			
1281 A/R - 99/00 MAINTENANCE FEES	99.28	99.28	99.28
1282 A/R - 00/01 MAINTENANCE FEE	276.19	276.19	276.19
1283 A/R - 01/02 MAINTENANCE FEE	407.10	407.10	407.10
1236 A/R - 02/03 MAINTENANCE FEES	647.71	647.71	647.71
1240 A/R - 03/04 MAINTENANCE FEES	1,295.72	1,127.72	1,127.72
1241 A/R - 04/05 MAINTENANCE FEES	1,573.87	1,405.87	1,405.87
1242 A/R - 05/06 MAINTENANCE FEES	2,641.75	2,473.75	2,473.75
1243 A/R - 06/07 MAINTENANCE FEES	12,590.71	12,422.71	11,834.98
1244 A/R - 07/08 MAINTENANCE FEES	18,743.63	18,575.64	17,228.53
1288 A/R - COLL/LIEN/NSF/FINES FEES	2,555.10	2,409.68	1,879.10
1298 A/R - RETURNED CHECKS	0.00	0.00	0.00
1290 A/R - FINANCE CHARGE	6,936.68	6,841.15	6,759.56
1292 A/R - LEGAL FEES	0.00	0.00	0.00
1295 A/R - TRASH CAN PICK-UP FEES	0.00	0.00	0.00
1296 A/R - MOWING FEES	469.90	469.90	469.90
1297 A/R SPECIAL ASSESSMENT	0.00	0.00	0.00
1299 LEGAL FEES -RECOVERED	0.00	0.00	0.00
1398 ALLOWANCE DOUBTFUL ACCTS	(15,077.72)	(15,077.72)	(15,077.72)
	<u>33,159.92</u>	<u>32,078.98</u>	<u>29,531.97</u>
TOTAL	372,346.40	377,329.84	340,419.91
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2199 A/P - C K M	3,595.00	3,795.00	1,170.00
2015 A/P - ARCHITECTURAL REFUND	76,860.00	77,160.00	81,360.00
2110 A/P - SHOOK ACC INSPECTIONS	2,400.00	2,400.00	2,500.00
2011 A/P - SAND PROJECT	0.00	0.00	0.00
	<u>82,855.00</u>	<u>83,355.00</u>	<u>85,030.00</u>
DEFERRED REVENUES/EQUITY			
2400 PPOA-DEFERRED REVENUE	48,237.64	47,156.70	44,609.69
2410 PREPAID ASSESSMENTS	150.83	150.84	150.84
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00
	<u>48,388.47</u>	<u>47,307.54</u>	<u>44,760.53</u>
FUND BALANCE			
3100 FUND BALANCE	90,379.70	90,379.70	90,379.70
---- CURRENT YEAR NET INCOME	150,723.23	156,287.60	120,249.68
	<u>241,102.93</u>	<u>246,667.30</u>	<u>210,629.38</u>
TOTAL LIABILITIES AND EQUITY	372,346.40	377,329.84	340,419.91

Pirates Property Owners Association
Collections Summary
February 2008

Page 1 of 1
 3/14/2008
 09:31:54 am
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	<u>Amount Invoiced</u>	<u>Amount Outstanding</u>	<u>Collection Rate (%)</u>	
ASSESSMENTS RECEIVABLE				
1260	A/R - PBCMF ASSESS 5/95	22,708	0	100
1265	A/R - 95/96 PBCMF ASSESS	30,977	0	100
1270	A/R - 96/97 PBCMF ASSESSMENTS	253,690	0	100
1275	A/R - 97/98 MAINTENANCE FEE	267,447	0	100
1280	A/R - 98/99 MAINTENANCE FEE	276,852	0	100
1281	A/R - 99/00 MAINTENANCE FEES	282,968	99	100
1282	A/R - 00/01 MAINTENANCE FEE	289,219	276	100
1283	A/R - 01/02 MAINTENANCE FEE	308,360	407	100
1236	A/R - 02/03 MAINTENANCE FEES	307,239	647	100
1240	A/R - 03/04 MAINTENANCE FEES	334,105	1,127	100
1241	A/R - 04/05 MAINTENANCE FEES	342,804	1,405	100
1242	A/R - 05/06 MAINTENANCE FEES	349,139	2,473	99
1243	A/R - 06/07 MAINTENANCE FEES	364,355	11,834	97
1244	A/R - 07/08 MAINTENANCE FEES	375,274	17,228	95
1297	A/R SPECIAL ASSESSMENT		0	
			<hr/>	
			35,501	
MISC. FEES RECEIVABLE				
1288	A/R - COLL/LIEN/NSF/FINES FEES		1,879	
1298	A/R - RETURNED CHECKS		0	
1290	A/R - FINANCE CHARGE		6,759	
1292	A/R - LEGAL FEES		0	
1296	A/R - MOWING FEES		469	
1299	LEGAL FEES -RECOVERED		0	
			<hr/>	
			9,108	
			<hr/>	
TOTAL			44,609	

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
1030 SAVINGS - TEXAS FIRST BANK						
02/29/08	1.92		GEN	JE4867		Record interest 02/2008
Subtotal	1.92	0.00				
1040 CHECKING - MOODY NATIONAL BANK						
02/06/08	1230.00		DEP	JE4829		Deposit PBCMF-08-023
02/06/08	936.00		DEP	JE4830		Deposit PBCMF-08-024
02/07/08	743.65		DEP	JE4831		Deposit PBCMF-08-025
02/07/08	200.00		DEP	JE4832		Deposit PBCMF-08-026
02/14/08	542.19		DEP	JE4840		Deposit PBCMF-08-027
02/14/08	3000.00		DEP	JE4841		Deposit PBCMF-08-028
02/20/08	1765.00		CHK	6367	FundingInc	Void check 6367 originally written on 07/13/06
02/21/08	250.00		DEP	JE4851		Deposit PBCMF-08-029
02/21/08	647.06		DEP	JE4852		Deposit PBCMF-08-030
02/21/08	936.00		DEP	JE4853		Deposit PBCMF-08-031
02/21/08	410.00		DEP	JE4854		Deposit PBCMF-08-032
02/28/08	468.00		DEP	JE4858		Deposit PBCMF-08-033
02/28/08	615.00		DEP	JE4859		Deposit PBCMF-08-034
02/28/08	200.00		DEP	JE4860		Deposit PBCMF-08-035
02/28/08	3000.00		DEP	JE4861		Deposit PBCMF-08-036
02/29/08	2935.48		DEP	JE4862		Deposit PBCMF-08-037
02/29/08	18.61		GEN	JE4868		Record interest 02/2008
02/06/08		19.15	CHK	7007	Reliant	Electricity
02/13/08		100.00	CHK	7008	ShookT	ACC Inspections
02/13/08		99.87	CHK	7009	City	Water Service
02/13/08		156.31	CHK	7010	City	Water Services
02/13/08		4239.11	CHK	7011	CKM	January expenses
02/13/08		171.64	CHK	7012	GCC	#3755-Monthly dues/clubhouse food
02/13/08		1374.00	CHK	7013	GCMUD#29	Water service
02/13/08		760.00	CHK	7014	LCMF	Security Reimbursement 3/01-3/15
02/13/08		8908.98	CHK	7015	Minter	January Lot Mowing
02/14/08		106.25	CHK	7016	City	Water Services
02/14/08		195.00	CHK	7017	Frankel'sCos	BrownBunny Costume Rental #12503
02/20/08		1765.00	CHK	7018	FundingInc	C0305049-project canceled
02/20/08		52.00	CHK	7019	CKM	2-Aff of pymts B0901019 & B1001007
02/20/08		32.00	CHK	7020	GCClerk	2-Aff of pymts B0901019 & B1001007
02/26/08		100.00	CHK	7021	CityGalv	Seaweed Removal Fee
02/27/08		50.00	CHK	7022	Bayside	March Storage Unit#0008D
02/27/08		133.43	CHK	7023	City	Water service
02/27/08		3439.00	CHK	7024	CKM	March Management Fee
02/27/08		760.00	CHK	7025	LCMF	Security Reimbursement 3/16-3/31
02/27/08		7118.71	CHK	7026	Minter	February Service Fee
02/27/08		257.78	CHK	7027	Reliant	Electrical service
02/27/08		199.57	CHK	7028	Reliant	Electrical Service
02/27/08		700.00	CHK	7029	ShookT	January ACC Inspections
02/27/08		51.21	CHK	7030	USAMobility	#7981032-pager
02/27/08		1180.00	CHK	7031	PBM	Removal of 137 posts from beach
02/27/08		1220.00	CHK	7032	CKM	ACC Review Fees
02/27/08		920.00	CHK	7033	CKM	ACC Review Fees
02/27/08		535.00	CHK	7034	CKM	ACC Review Fees
02/27/08		7171.68	CHK	7035	GH&A	Legal Fees
02/27/08		7847.71	CHK	7036	WS&M	City Annexation
02/27/08		2869.94	CHK	7037	Pearrow Ron	February Trashcan pickup
02/27/08		195.00	CHK	7038	YarishFamily	Refund Trash P/U C0401035 Sold Property
02/28/08		1.00	GEN	JE4863		Transfer from Checking to Geo Tube

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
Subtotal	17896.99	52729.34				
1050 SAND FUND- MOODY NAT'L BANK						
02/29/08	3.14		GEN	JE4870		Record interest 02/2008
Subtotal	3.14	0.00				
1060 MERRILL LYNCH						
02/29/08	460.08		GEN	JE4872		Record dividends 02/2008
Subtotal	460.08	0.00				
1143 GEO-TUBE-MOODY BANK						
02/28/08	1.00		GEN	JE4863		Transfer from Checking to Geo Tube
02/29/08	3.29		GEN	JE4869		Record interest 02/2008
Subtotal	4.29	0.00				
1243 A/R - 06/07 MAINTENANCE FEES						
02/07/08		273.44	DEP	JE4831		Deposit PBCMF-08-025
02/29/08		314.29	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	587.73				
1244 A/R - 07/08 MAINTENANCE FEES						
02/07/08		281.09	DEP	JE4831		Deposit PBCMF-08-025
02/14/08		323.09	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		419.84	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		323.09	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	1347.11				
1288 A/R - COLL/LIEN/NSF/FINES FEES						
02/07/08		90.00	DEP	JE4831		Deposit PBCMF-08-025
02/14/08		90.00	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		170.58	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		180.00	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	530.58				
1290 A/R - FINANCE CHARGE						
02/29/08	240.84		INV	JE4865		Applied finance charges for February 2008
02/07/08		24.60	DEP	JE4831		Deposit PBCMF-08-025
02/07/08		74.52	DEP	JE4831		Deposit PBCMF-08-025
02/07/08		8.32	ADJ	JE4833		Waive fc, ck dated 1/31 posted after Jan B0901019
02/14/08		29.10	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		18.84	DEP	JE4852		Deposit PBCMF-08-030
02/21/08		37.80	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		28.26	DEP	JE4862		Deposit PBCMF-08-037
02/29/08		89.84	DEP	JE4862		Deposit PBCMF-08-037
02/29/08		11.15	ADJ	JE4864		Adjust off small balances under \$5.00 on 3 accounts
Subtotal	240.84	322.43				
1295 A/R - TRASH CAN PICK-UP FEES						
02/05/08	936.00		INV	JE4828		TRASH CAN PICK-UP PROGRAM
02/20/08	410.00		INV	JE4846		2008 TRASH CAN PICK-UP PROGRAM
02/20/08	936.00		INV	JE4849		2008 TRASH CAN PICK-UP PROGRAM
02/27/08	195.00		ADJ	JE4856		Refund Trash can P/U as per SG prop sold C0401035
02/27/08	468.00		INV	JE4857		2008 Trash P/U & Mowing Program
02/06/08		936.00	DEP	JE4830		Deposit PBCMF-08-024
02/20/08		410.00	ADJ	JE4848		Correct description not Trash P/U
02/21/08		936.00	DEP	JE4853		Deposit PBCMF-08-031
02/27/08		195.00	INV	JE4855		Refund Trash can P/U as per SG prop sold C0401035
02/28/08		468.00	DEP	JE4858		Deposit PBCMF-08-033
Subtotal	2945.00	2945.00				
1296 A/R - MOWING FEES						
02/05/08	1230.00		INV	JE4827		2008 MOWING PROGRAM

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/20/08	936.00		INV	JE4845		2008 MOWING PROGRAM
02/20/08	410.00		INV	JE4850		2008 MOWING PROGRAM
02/27/08	615.00		INV	JE4857		2008 Trash P/U & Mowing Program
02/06/08		1230.00	DEP	JE4829		Deposit PBCMF-08-023
02/20/08		936.00	ADJ	JE4847		Correct description not Mow program
02/21/08		410.00	DEP	JE4854		Deposit PBCMF-08-032
02/28/08		615.00	DEP	JE4859		Deposit PBCMF-08-034
Subtotal	3191.00	3191.00				
2015 A/P - ARCHITECTURAL REFUND						
02/14/08	500.00		GEN	JE4842		R/C ACC dep -> fine C0401058
02/20/08	1765.00		CHK	7018	FundingInc	C0305049-project canceled
02/14/08		1350.00	DEP	JE4841		Deposit PBCMF-08-028 L0603011 Fedro Custom Homes
02/14/08		900.00	DEP	JE4841		Deposit PBCMF-08-028 L0601014 Rudin
02/18/08		100.00	GEN	JE4843		R/C acc rev fee 2199-> dep 2015 L0609002-cancelled
02/18/08		100.00	GEN	JE4844		R/C acc rev fee 2199-> dep 2015 B0213003
02/20/08		1765.00	CHK	6367	FundingInc	Void check 6367 originally written on 07/13/06
02/28/08		900.00	DEP	JE4861		Deposit PBCMF-08-036 C0401013 Guffin
02/28/08		1350.00	DEP	JE4861		Deposit PBCMF-08-036 B0901018 Johnson Homes
Subtotal	2265.00	6465.00				
2110 A/P - SHOOK ACC INSPECTIONS						
02/13/08	50.00		CHK	7008	ShookT	1st Insp L0610036
02/13/08	50.00		CHK	7008	ShookT	1st insp B1004015
02/14/08		100.00	DEP	JE4841		Deposit PBCMF-08-028 L0603011 Fedro Custom Homes
02/28/08		100.00	DEP	JE4861		Deposit PBCMF-08-036 B0901018 Johnson Homes Inc.
Subtotal	100.00	200.00				
2199 A/P - C K M						
02/13/08	250.00		CHK	7011	CKM	ACC Review Fee B1004015
02/13/08	100.00		CHK	7011	CKM	ACC Review Fee L0610036
02/18/08	100.00		GEN	JE4843		R/C acc rev fee 2199-> dep 2015 L0609002-cancelled
02/18/08	100.00		GEN	JE4844		R/C acc rev fee 2199-> dep 2015 B0213003
02/27/08	595.00		CHK	7032	CKM	ACC Review Fee B0101001-17
02/27/08	35.00		CHK	7032	CKM	ACC Review Fee B0129015
02/27/08	35.00		CHK	7032	CKM	ACC Review Fee B0202002
02/27/08	35.00		CHK	7032	CKM	ACC Review Fee B0212022
02/27/08	250.00		CHK	7032	CKM	ACC Review Fee B0310019
02/27/08	100.00		CHK	7032	CKM	ACC Review Fee B0601035
02/27/08	35.00		CHK	7032	CKM	ACC Review Fee B0801052
02/27/08	35.00		CHK	7032	CKM	ACC Review Fee B0801056
02/27/08	100.00		CHK	7032	CKM	ACC Review Fee B1001005
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee B1001043
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee B1303006
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee C0305069
02/27/08	250.00		CHK	7033	CKM	ACC Review Fee L0601007
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee L0602010
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee L0602059
02/27/08	35.00		CHK	7033	CKM	ACC Review Fee L0602064
02/27/08	35.00		CHK	7033	CKM	ACC Review Fee L0602073
02/27/08	100.00		CHK	7033	CKM	ACC Review Fee L0602078
02/27/08	100.00		CHK	7034	CKM	ACC Review Fee L0602081
02/27/08	100.00		CHK	7034	CKM	ACC Review Fee L0602085
02/27/08	35.00		CHK	7034	CKM	ACC Review Fee L0606012
02/27/08	100.00		CHK	7034	CKM	ACC Review Fee L0610037
02/27/08	100.00		CHK	7034	CKM	ACC Review Fee L0611006
02/27/08	100.00		CHK	7034	CKM	ACC Review Fee C0702002

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/14/08		250.00	DEP	JE4841		Deposit PBCMF-08-028 L0603011 Fedro Custom Homes
02/28/08		100.00	DEP	JE4861		Deposit PBCMF-08-036 C0401013Guffin
02/28/08		250.00	DEP	JE4861		Deposit PBCMF-08-036 B0901018 Johnson Homes
Subtotal	3225.00	600.00				
2400 PPOA-DEFERRED REVENUE						
02/06/08	1230.00		DEP	JE4829		Deposit PBCMF-08-023
02/06/08	936.00		DEP	JE4830		Deposit PBCMF-08-024
02/07/08	743.65		DEP	JE4831		Deposit PBCMF-08-025
02/07/08	8.32		ADJ	JE4833		Waive fc, ck dated 1/31 posted after Jan B0901019
02/14/08	442.19		DEP	JE4840		Deposit PBCMF-08-027
02/20/08	936.00		ADJ	JE4847		Correct description not Mow program
02/20/08	410.00		ADJ	JE4848		Correct description not Trash P/U
02/21/08	647.06		DEP	JE4852		Deposit PBCMF-08-030
02/21/08	936.00		DEP	JE4853		Deposit PBCMF-08-031
02/21/08	410.00		DEP	JE4854		Deposit PBCMF-08-032
02/27/08	195.00		INV	JE4855		Refund Trash can P/U as per SG prop sold C0401035
02/28/08	468.00		DEP	JE4858		Deposit PBCMF-08-033
02/28/08	615.00		DEP	JE4859		Deposit PBCMF-08-034
02/29/08	935.48		DEP	JE4862		Deposit PBCMF-08-037
02/29/08	11.15		ADJ	JE4864		Adjust off small balances under \$5.00 on 3 accounts
02/05/08		1230.00	INV	JE4827		2008 MOWING PROGRAM
02/05/08		936.00	INV	JE4828		TRASH CAN PICK-UP PROGRAM
02/20/08		936.00	INV	JE4845		2008 MOWING PROGRAM
02/20/08		410.00	INV	JE4846		2008 TRASH CAN PICK-UP PROGRAM
02/20/08		936.00	INV	JE4849		2008 TRASH CAN PICK-UP PROGRAM
02/20/08		410.00	INV	JE4850		2008 MOWING PROGRAM
02/27/08		195.00	ADJ	JE4856		Refund Trash can P/U as per SG prop sold C0401035
02/27/08		1083.00	INV	JE4857		2008 Trash P/U & Mowing Program
02/29/08		240.84	INV	JE4865		Applied finance charges for February 2008
Subtotal	8923.85	6376.84				
4010 ASSESSMENTS - CURRENT YEAR						
02/07/08		281.09	DEP	JE4831		Deposit PBCMF-08-025
02/14/08		323.09	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		419.84	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		323.09	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	1347.11				
4015 ASSESSMENTS - PRIOR YEARS						
02/07/08		273.44	DEP	JE4831		Deposit PBCMF-08-025
02/29/08		314.29	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	587.73				
4040 INTEREST DELINQ ASSESSMENTS						
02/07/08		24.60	DEP	JE4831		Deposit PBCMF-08-025
02/07/08		74.52	DEP	JE4831		Deposit PBCMF-08-025
02/14/08		29.10	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		18.84	DEP	JE4852		Deposit PBCMF-08-030
02/21/08		37.80	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		28.26	DEP	JE4862		Deposit PBCMF-08-037
02/29/08		89.84	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	302.96				
4041 INTEREST INCOME						
02/29/08		1.92	GEN	JE4867		Record interest 02/2008
02/29/08		18.61	GEN	JE4868		Record interest 02/2008
02/29/08		3.29	GEN	JE4869		Record interest 02/2008

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/29/08		3.14	GEN	JE4870		Record interest 02/2008
Subtotal	0.00	26.96				
4042 DIVIDEND INCOME						
02/29/08		460.08	GEN	JE4872		Record dividends 02/2008
Subtotal	0.00	460.08				
4044 COLLECTION/LIEN/NSF/LATE FEES						
02/07/08		90.00	DEP	JE4831		Deposit PBCMF-08-025
02/14/08		90.00	DEP	JE4840		Deposit PBCMF-08-027
02/21/08		170.58	DEP	JE4852		Deposit PBCMF-08-030
02/29/08		180.00	DEP	JE4862		Deposit PBCMF-08-037
Subtotal	0.00	530.58				
4092 ARCHITECTURAL REVIEW FEE						
02/14/08		300.00	DEP	JE4841		Deposit PBCMF-08-028 L0603011 Fedro Custom Homes
02/14/08		100.00	DEP	JE4841		Deposit PBCMF-08-028 L0601014 Rudin
02/28/08		300.00	DEP	JE4861		Deposit PBCMF-08-036 B0901018 Johnson Homes
Subtotal	0.00	700.00				
4096 BEAUTIFICATION DONATIONS						
02/07/08		200.00	DEP	JE4832		Deposit PBCMF-08-026 C0401008 & 9 Hogan
02/21/08		250.00	DEP	JE4851		Deposit PBCMF-08-029 c0202035 & C0202036 Clarke
02/28/08		75.00	DEP	JE4860		Deposit PBCMF-08-035 b1003016 Olson
02/28/08		75.00	DEP	JE4860		Deposit PBCMF-08-035 C0701002 Lents
02/28/08		50.00	DEP	JE4860		Deposit PBCMF-08-035 B0211060 & 61 Cameron
Subtotal	0.00	650.00				
4097 TELEPHONE DIRECTORY REVENUE						
02/14/08		100.00	DEP	JE4840		Deposit PBCMF-08-027 Esco Pest Control directory
Subtotal	0.00	100.00				
4099 ARC FINES						
02/14/08		500.00	GEN	JE4842		R/C ACC dep -> fine C0401058
Subtotal	0.00	500.00				
6110 MANAGEMENT SERVICES						
02/27/08	3439.00		CHK	7024	CKM	March Management Fee
Subtotal	3439.00	0.00				
6115 COLLECTION/LIEN FEE						
02/20/08	26.00		CHK	7019	CKM	Aff of pymt B0901019
02/20/08	26.00		CHK	7019	CKM	Aff of pymt B1001007
02/20/08	16.00		CHK	7020	GCClerk	Aff of pymt B0901019
02/20/08	16.00		CHK	7020	GCClerk	Aff of pymt B1001007
Subtotal	84.00	0.00				
6135 GCC DUES						
02/13/08	86.60		CHK	7012	GCC	Monthly dues
Subtotal	86.60	0.00				
6142 LEGAL FEES-CORP.						
02/27/08	5039.43		CHK	7035	GH&A	Legal Fees Garver
02/27/08	2062.50		CHK	7035	GH&A	Legal Fees Amendment
02/27/08	69.75		CHK	7035	GH&A	Legal Fees Review of Emails
02/27/08	6620.46		CHK	7036	WS&M	Inv#1273049 City Annexation
02/27/08	1227.25		CHK	7036	WS&M	Inv#1280690 City Annexation
Subtotal	15019.39	0.00				
6144 BILLABLE LEGAL FEES						
02/29/08		2000.00	DEP	JE4862		Deposit PBCMF-08-037 PPOA Legal Fees
Subtotal	0.00	2000.00				
6176 SECURITY						

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/13/08	760.00		CHK	7014	LCMF	Security Reimbursement 3/01-3/15
02/27/08	760.00		CHK	7025	LCMF	Security Reimbursement 3/16-3/31
Subtotal	1520.00	0.00				
6220 SOCIAL ACTIVITIY EXPENSE						
02/14/08	195.00		CHK	7017	Frankel'sCos	BrownBunny Costume Rental #12503
Subtotal	195.00	0.00				
6420 ELECTRICITY						
02/06/08	19.15		CHK	7007	Reliant	Account 1 362 132-1 13709 FM 3005
02/27/08	136.86		CHK	7027	Reliant	13638846-14305 FM 3005B
02/27/08	19.15		CHK	7027	Reliant	13224670-14041 FM 3005
02/27/08	44.32		CHK	7027	Reliant	13597190-13704 1/2 FM 3005
02/27/08	19.15		CHK	7027	Reliant	13273362-13727 Doubloon
02/27/08	19.15		CHK	7027	Reliant	13441241-4225 Buccaneer
02/27/08	19.15		CHK	7027	Reliant	13639240-3611 12 Mile
02/27/08	199.57		CHK	7028	Reliant	80000033722-Electr
Subtotal	476.50	0.00				
6430 WATER						
02/13/08	9.80		CHK	7009	City	951360-Fiddler Crab
02/13/08	9.80		CHK	7009	City	959690-12 Mile Rd
02/13/08	9.80		CHK	7009	City	951220-4123 Spoonbill Esp
02/13/08	9.80		CHK	7009	City	951590-Sand Crab
02/13/08	9.80		CHK	7009	City	952290-4224 Campeche
02/13/08	32.87		CHK	7009	City	959760-Marina Blvd
02/13/08	18.00		CHK	7009	City	Contributions
02/13/08	9.80		CHK	7010	City	956520-Lucia Cul de Sac
02/13/08	9.80		CHK	7010	City	955390-Bounty Esplanade
02/13/08	9.80		CHK	7010	City	955460-Shallow Reef Esplanade
02/13/08	9.80		CHK	7010	City	951100-4112 Pelican/Esplanade
02/13/08	9.80		CHK	7010	City	952360-4205 Campeche/Sprinkler
02/13/08	33.40		CHK	7010	City	954490-13701 Pirates Beach/Sprinkler
02/13/08	52.91		CHK	7010	City	953885-Mutiny & Bucaneer/Esp
02/13/08	21.00		CHK	7010	City	Contributions
02/13/08	20.00		CHK	7013	GCMUD#29	9291006000-4214 Silver Reef
02/13/08	20.00		CHK	7013	GCMUD#29	9291007600-4218 Turks Pt
02/13/08	20.00		CHK	7013	GCMUD#29	9291009400-4214 Rum Bay
02/13/08	20.00		CHK	7013	GCMUD#29	9291011200-Swashbuckle
02/13/08	20.00		CHK	7013	GCMUD#29	9291002800-14203 Treasure Ct
02/13/08	20.00		CHK	7013	GCMUD#29	9311014600-4102 Rum Bay
02/13/08	20.00		CHK	7013	GCMUD#29	9311017000-4106 Turks Pt
02/13/08	1234.00		CHK	7013	GCMUD#29	9311020500-FM 3005
02/14/08	78.54		CHK	7016	City	959510-13800 Doubloon
02/14/08	8.91		CHK	7016	City	950270-4206 San Domingo
02/14/08	9.80		CHK	7016	City	950950-4115 Sandpiper
02/14/08	9.00		CHK	7016	City	Contributions
02/27/08	71.40		CHK	7023	City	880130-FM 3005 & 11 1/2 Mile
02/27/08	8.91		CHK	7023	City	880200-4215 Sea Eagle
02/27/08	8.91		CHK	7023	City	880305-4026 1/2 Munity Ct
02/27/08	32.21		CHK	7023	City	880320-4102 Sea Eagle
Subtotal	1857.86	0.00				
6440 TELEPHONE						
02/27/08	51.21		CHK	7030	USAMobility	#79810321-pager
Subtotal	51.21	0.00				
6460 STORAGE RENTAL						

Trial Balance Report

From 02/01/08 to 02/29/08

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/27/08	50.00		CHK	7022	Bayside	Unit#0008D Storage
Subtotal	50.00	0.00				
6510 GROUNDS MAINTENANCE						
02/13/08	389.70		CHK	7015	Minter	Mulch for Pirates Beach West Entr.
02/27/08	6148.68		CHK	7026	Minter	February Service Fee
Subtotal	6538.38	0.00				
6520 MOWING PROGRAM						
02/13/08	558.35		CHK	7011	CKM	Mowing Admin Fee 55 Participants
02/13/08	941.78		CHK	7015	Minter	January Lot Mowing
02/27/08	970.03		CHK	7026	Minter	February Lot Mowing of 58 lots
Subtotal	2470.16	0.00				
6525 MOWING PROGRAM RECOVERED						
02/06/08		1230.00	DEP	JE4829		Deposit PBCMF-08-023
02/21/08		410.00	DEP	JE4854		Deposit PBCMF-08-032
02/28/08		615.00	DEP	JE4859		Deposit PBCMF-08-034
Subtotal	0.00	2255.00				
6526 TRASH CAN PICK-UP PROGRAM						
02/13/08	1414.40		CHK	7011	CKM	Trashcan Admin Fee 160 Part 1/31
02/27/08	2869.94		CHK	7037	Pearrow Ron	February Trashcan pickup
Subtotal	4284.34	0.00				
6527 TRASH CAN PROGRAM RECOVERED						
02/27/08	195.00		CHK	7038	YarishFamily	Refund Trash P/U C0401035 Sold Property
02/06/08		936.00	DEP	JE4830		Deposit PBCMF-08-024
02/21/08		936.00	DEP	JE4853		Deposit PBCMF-08-031
02/28/08		468.00	DEP	JE4858		Deposit PBCMF-08-033
Subtotal	195.00	2340.00				
6535 ARCHITECTURAL INSPECTIONS						
02/27/08	700.00		CHK	7029	ShookT	January ACC Inspections
Subtotal	700.00	0.00				
6630 POSTAGE/COPIES/ADMINISTRATIVE						
02/13/08	1916.36		CHK	7011	CKM	January expenses
Subtotal	1916.36	0.00				
6654 CONTRIBUTIONS/DONATIONS						
02/27/08	12.00		CHK	7023	City	Contribution
Subtotal	12.00	0.00				
6665 MEETING EXPENSE-BOARD/ANNUAL						
02/13/08	85.04		CHK	7012	GCC	Clubhouse food 1/12
Subtotal	85.04	0.00				
6798 BEAUTIFICATION DONATIONS EXP						
02/13/08	7577.50		CHK	7015	Minter	Beautification@stoplight3005&12Mile rd
Subtotal	7577.50	0.00				
8005 BEACH PERMITS/CONSULTANTS						
02/26/08	100.00		CHK	7021	CityGalv	Seaweed Removal Fee
Subtotal	100.00	0.00				
8006 BEACH CLEANING/SEAWEED CLN UP						
02/27/08	1180.00		CHK	7031	PBM	Removal of 137 posts from beach
Subtotal	1180.00	0.00				
Total	87095.45	87095.45				