

**Pirates Property Owners Association**  
**Income Statement**  
**February 2009**

	<u>Dec 2008</u>	<u>Jan 2009</u>	<u>Feb 2009</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
<b>REVENUES</b>						
4010 ASSESSMENTS - CURRENT YEAR	4,726.98	( 29.54)	2,026.85	361,907.33	388,573	93
4015 ASSESSMENTS - PRIOR YEARS	624.39	144.90	436.05	1,952.79	5,000	39
4012 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0	-
4040 INTEREST DELINQ ASSESSMENTS	649.70	46.44	248.41	1,911.66	0	-
4041 INTEREST INCOME	7.37	5.19	5.09	226.61	3,000	8
4042 DIVIDEND INCOME	176.48	130.13	88.62	2,120.60	5,000	42
4043 INTEREST INCOME - MERRIL LYNCH	105.14	73.77	52.36	527.84	4,000	13
4044 COLLECTION/LIEN/NSF/LATE FEES	0.00	90.00	450.42	643.90	0	-
4085 FOURTH OF JULY REVENUE	0.00	0.00	0.00	0.00	0	-
4086 ANNUAL MEETING	0.00	0.00	0.00	0.00	0	-
4080 NEWSLETTER INCOME	0.00	0.00	0.00	0.00	0	-
4090 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.05	0	-
4091 SPECIAL DUNES CONTRIBUTION	0.00	0.00	0.00	0.00	0	-
4092 ARCHITECTURAL REVIEW FEE	( 1,190.00)	200.00	0.00	( 790.00)	5,000	-16
4094 SAND REPLENISH FUND	0.00	0.00	0.00	0.00	0	-
4095 LCNSPOA DONATION REVENUE	0.00	0.00	0.00	0.00	0	-
4096 BEAUTIFICATION DONATIONS	6,100.00	2,175.00	700.00	35,855.00	25,000	143
4097 TELEPHONE DIRECTORY REVENUE	0.00	0.00	0.00	5,380.00	0	-
4098 ENVIRONMENTAL IMPACT FEE	0.00	0.00	0.00	0.00	1,000	0
4099 ARC FINES	2,605.00	850.00	0.00	3,455.00	0	-
<b>TOTAL REVENUES</b>	<b>13,805.06</b>	<b>3,685.89</b>	<b>4,007.80</b>	<b>413,190.78</b>	<b>436,573</b>	<b>94</b>
<b>EXPENSES</b>						
<b>CONTRACTS/SERVICES</b>						
6110 MANAGEMENT SERVICES	3,568.72	3,568.72	3,568.72	28,549.76	42,743	67
6115 COLLECTION/LIEN FEE	0.00	1,218.00	168.00	1,596.00	0	-
6150 CPA/AUDIT SERVICES	0.00	0.00	0.00	150.00	3,500	4
6135 GCC DUES	92.01	92.01	92.01	736.08	1,050	70
6176 SECURITY	9,345.00	6,450.00	2,670.00	38,370.00	50,000	77
6510 GROUNDS MAINTENANCE	0.00	6,148.68	6,148.68	30,743.40	74,000	42
	13,005.73	17,477.41	12,647.41	100,145.24	171,293	58
<b>UTILITIES</b>						
6420 ELECTRICITY	290.30	651.38	348.57	3,333.75	6,000	56
6430 WATER	2,420.34	1,611.91	350.17	12,257.80	24,500	50
6440 TELEPHONE	0.00	0.00	0.00	86.66	0	-
6450 WEBSITE	0.00	108.00	0.00	108.00	1,200	9
	2,710.64	2,371.29	698.74	15,786.21	31,700	49
<b>REPAIR &amp; MAINTENANCE</b>						
6514 IRRIGATION SYSTEM	0.00	0.00	0.00	487.13	5,000	10
6518 SIGNS	223.13	0.00	0.00	968.48	500	194
6530 GENERAL MAINTENANCE	26,897.91	4,925.33	0.00	74,709.24	500	****
6535 ARCHITECTURAL INSPECTIONS	0.00	800.00	750.00	7,435.00	6,000	124
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	56,014	0
6715 LANDSCAPE SUPPLIES	0.00	0.00	0.00	0.00	15,000	0
6798 BEAUTIFICATION DONATIONS EXP	2,268.61	0.00	0.00	2,268.61	25,000	9
	29,389.65	5,725.33	750.00	85,868.46	108,014	79
<b>LOT MOWING/TRASH CAN PROGRAM</b>						
6520 MOWING PROGRAM	0.00	0.00	616.78	2,754.53	10,000	28
6525 MOWING PROGRAM RECOVERED	0.00	( 10,120.00)	( 4,180.00)	( 14,300.00)	( 10,000)	143
6526 TRASH CAN PICK-UP PROGRAM	9,145.53	4,128.80	1,948.14	28,904.62	30,000	96
6527 TRASH CAN PROGRAM RECOVERED	( 234.00)	( 182.00)	( 18,303.50)	( 26,628.50)	( 30,000)	89
	8,911.53	( 6,173.20)	( 19,918.58)	( 9,269.35)	0	(****)
<b>GENERAL ADMINISTRATIVE</b>						
6610 INSURANCE	0.00	0.00	0.00	1,816.29	22,000	8
6620 TAXES	186.32	94.16	0.00	280.48	200	140
6630 POSTAGE/COPIES/ADMINISTRATIVE	2,247.77	550.15	2,231.96	9,563.51	18,000	53
6142 LEGAL FEES-CORP.	0.00	850.50	( 3,000.00)	13,196.82	25,000	53
6144 BILLABLE LEGAL FEES	0.00	709.25	2,248.50	3,309.88	25,000	13
6146 LEGAL FEES RECOVERED	0.00	0.00	0.00	( 196.72)	( 25,000)	1

**Pirates Property Owners Association**  
**Income Statement**  
**February 2009**

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	<u>Dec 2008</u>	<u>Jan 2009</u>	<u>Feb 2009</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
6654 CONTRIBUTIONS/DONATIONS	12.00	93.00	12.00	239.31	1,200	20
6665 MEETING EXPENSE-BOARD/ANNUAL	202.64	202.64	202.64	5,538.30	6,500	85
6640 NEWSLETTER/DIRECTORY EXPENSES	0.00	0.00	0.00	20,440.25	9,000	227
6220 SOCIAL ACTIVITY EXPENSE	0.00	0.00	465.00	3,399.92	7,000	49
6670 WGIPOA ANNUAL DUES	0.00	0.00	0.00	0.00	1,100	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	( 11,481.00)	0.00	0.00	9,430.45	500	1886
6460 STORAGE RENTAL	109.00	109.00	109.00	904.45	600	151
	<u>( 8,723.27)</u>	<u>2,608.70</u>	<u>2,269.10</u>	<u>67,922.94</u>	<u>91,100</u>	<u>74</u>
<b>CANAL MAINTENANCE</b>						
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	4,266	0
7003 CANAL BUOYS & SIGNS	0.00	0.00	0.00	0.00	0	-
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,266</u>	<u>0</u>
<b>BEACH MAINTENANCE</b>						
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	0	-
8005 BEACH PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	200	0
8006 BEACH CLEANING/SEAWEED CLN UP	0.00	0.00	0.00	17,644.75	30,000	59
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,644.75</u>	<u>30,200</u>	<u>58</u>
<b>TOTAL EXPENSES</b>	<b>45,294.28</b>	<b>22,009.53</b>	<b>( 3,553.33)</b>	<b>278,098.25</b>	<b>436,573</b>	<b>63</b>
<b>NET INCOME</b>	<b>( 31,489.22)</b>	<b>( 18,323.64)</b>	<b>7,561.13</b>	<b>135,092.53</b>	<b>0</b>	<b>****</b>

Pirates Property Owners Association  
**Balance Sheet**  
 February 2009

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	<u>12/31/08</u>	<u>01/31/09</u>	<u>02/28/09</u>
<b>CURRENT ASSETS</b>			
1030 SAVINGS - TEXAS FIRST BANK	4,045.33	4,045.92	4,046.42
1050 SAND FUND- MOODY NAT'L BANK	5,888.62	5,889.27	5,889.95
1040 CHECKING - MOODY NATIONAL BANK	39,166.79	20,687.30	128,083.71
1060 MERRILL LYNCH	228,781.07	228,984.97	129,125.95
1143 GEO-TUBE-MOODY BANK	6,172.83	6,173.54	6,174.15
	<u>284,054.64</u>	<u>265,781.00</u>	<u>273,320.18</u>
<b>ACCOUNTS RECEIVABLE</b>			
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	1,047.55	1,047.55	1,047.55
1241 A/R - 04/05 MAINTENANCE FEES	990.00	907.73	907.73
1242 A/R - 05/06 MAINTENANCE FEES	2,213.75	2,151.12	1,991.70
1243 A/R - 06/07 MAINTENANCE FEES	11,211.52	11,211.52	11,211.52
1244 A/R - 07/08 MAINTENANCE FEES	16,224.35	16,224.35	15,947.72
1245 A/R - 08/09 MAINTENANCE FEES	28,274.96	28,054.50	26,052.65
1288 A/R - COLL/LIEN/NSF/FINES FEES	2,020.84	4,580.84	4,130.42
1298 A/R - RETURNED CHECKS	0.00	0.00	0.00
1290 A/R - FINANCE CHARGE	9,666.51	10,072.70	10,104.40
1292 A/R - LEGAL FEES	124.41	124.41	1,172.91
1295 A/R - TRASH CAN PICK-UP FEES	0.00	4,371.50	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>58,596.35</u>	<u>65,568.68</u>	<u>59,389.06</u>
<b>TOTAL</b>	<b>342,650.99</b>	<b>331,349.68</b>	<b>332,709.24</b>
<b><u>LIABILITIES AND EQUITY</u></b>			
<b>ACCOUNTS PAYABLE</b>			
2199 A/P - C K M	0.00	0.00	0.00
2015 A/P - ARCHITECTURAL REFUND	56,715.00	56,415.00	56,315.00
2110 A/P - SHOOK ACC INSPECTIONS	1,850.00	1,950.00	2,050.00
2011 A/P - SAND PROJECT	0.00	0.00	0.00
	<u>58,565.00</u>	<u>58,365.00</u>	<u>58,365.00</u>
<b>DEFERRED REVENUES/EQUITY</b>			
2400 PPOA-DEFERRED REVENUE	73,674.07	80,646.40	74,466.78
2410 PREPAID ASSESSMENTS	25.23	275.23	253.28
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00
	<u>73,699.30</u>	<u>80,921.63</u>	<u>74,720.06</u>
<b>FUND BALANCE</b>			
3100 FUND BALANCE	64,531.65	64,531.65	64,531.65
--- CURRENT YEAR NET INCOME	145,855.04	127,531.40	135,092.53
	<u>210,386.69</u>	<u>192,063.05</u>	<u>199,624.18</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>342,650.99</b>	<b>331,349.68</b>	<b>332,709.24</b>

**Pirates Property Owners Association**  
**Collections Summary**  
**February 2009**

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	<u>Amount Invoiced</u>	<u>Amount Outstanding</u>	<u>Collection Rate (%)</u>
<b>ASSESSMENTS RECEIVABLE</b>			
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	1,047	100
1241 A/R - 04/05 MAINTENANCE FEES	342,804	907	100
1242 A/R - 05/06 MAINTENANCE FEES	349,139	1,991	99
1243 A/R - 06/07 MAINTENANCE FEES	364,355	11,211	97
1244 A/R - 07/08 MAINTENANCE FEES	375,274	15,947	96
1245 A/R - 08/09 MAINTENANCE FEES	388,862	26,052	93
1297 A/R SPECIAL ASSESSMENT		0	
		<hr/> 58,589	
<b>MISC. FEES RECEIVABLE</b>			
1288 A/R - COLL/LIEN/NSF/FINES FEES		4,130	
1298 A/R - RETURNED CHECKS		0	
1290 A/R - FINANCE CHARGE		10,104	
1292 A/R - LEGAL FEES		1,172	
1295 A/R - TRASH CAN PICK-UP FEES		0	
1296 A/R - MOWING FEES		469	
1299 LEGAL FEES -RECOVERED		0	
		<hr/> 15,877	
<b>TOTAL</b>		<hr/> <b>74,466</b>	

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>1030 SAVINGS - TEXAS FIRST BANK</b>						
02/28/09	0.50		GEN	JE5324		Record interest 02/2009
<b>Subtotal</b>	<b>0.50</b>	<b>0.00</b>				
<b>1040 CHECKING - MOODY NATIONAL BANK</b>						
02/02/09	754.61		DEP	JE5262		Deposit PBCMF-09-013
02/05/09	660.00		DEP	JE5268		Deposit PBCMF-09-014
02/05/09	436.32		DEP	JE5269		Deposit PBCMF-09-015
02/05/09	575.00		DEP	JE5270		Deposit PBCMF-09-016
02/12/09	6326.00		DEP	JE5283		Deposit PBCMF-09-017
02/12/09	2200.00		DEP	JE5284		Deposit PBCMF-09-018
02/12/09	1294.90		DEP	JE5285		Deposit PBCMF-09-019
02/12/09	2000.00		DEP	JE5286		Deposit PBCMF-09-020
02/12/09	184.00		DEP	JE5287		Deposit PBCMF-09-021
02/12/09	184.00		DEP	JE5288		Deposit PBCMF-09-022
02/12/09	4371.50		DEP	JE5289		Deposit PBCMF-09-023
02/12/09	3565.00		DEP	JE5290		Deposit PBCMF-09-024
02/12/09	125.00		DEP	JE5291		Deposit PBCMF-09-025
02/19/09	1000.00		DEP	JE5296		Deposit PBCMF-09-026
02/19/09	3656.24		DEP	JE5297		Deposit PBCMF-09-027
02/19/09	655.50		DEP	JE5298		Deposit PBCMF-09-028
02/19/09	660.00		DEP	JE5299		Deposit PBCMF-09-029
02/19/09	287.50		DEP	JE5300		Deposit PBCMF-09-030
02/19/09	1363.50		DEP	JE5304		Deposit PBCMF-09-031
02/19/09	368.00		DEP	JE5305		Deposit PBCMF-09-032
02/26/09	35.00		CHK	7172	lfredieu	Void check #7172 originally written on 07/15/08
02/26/09	440.00		DEP	JE5308		Deposit PBCMF-09-033
02/26/09	220.00		DEP	JE5309		Deposit PBCMF-09-034
02/26/09	1023.50		DEP	JE5310		Deposit PBCMF-09-035
02/27/09	322.71		DEP	JE5312		Deposit PBCMF-09-036
02/28/09	3.30		GEN	JE5321		Record bank interest 02/2009
02/28/09	100000.00		GEN	JE5327		Transfer from Merrill Lynch to Checking
02/03/09		25.00	CHK	7435	HoganLee	Refund Credit for Trash Can removal
02/03/09		26.00	CHK	7436	CKM	Release of Lien B0404042
02/03/09		16.00	CHK	7437	GCClerk	Release of Lien B0404042
02/04/09		50.00	CHK	7438	Bayside	February Storage Unit #0008D
02/11/09		2148.85	CHK	7439	CKM	January expenses
02/11/09		92.01	CHK	7440	GCC	#3755-Monthly Dues
02/11/09		160.00	CHK	7441	GCMUD#29	Water service
02/11/09		59.00	CHK	7442	Safeco	March Storage Unit #19
02/11/09		149.00	CHK	7443	Reliant	Electric Service
02/11/09		74.40	CHK	7444	City	Acct # 959510 Water Service
02/11/09		202.64	CHK	7445	MoodyGard	Meeting Expenses
02/11/09		500.00	CHK	7446	FaldowskiC	Deposit for Band 6/20
02/19/09		48.00	CHK	7447	GCClerk	Release of Lien B0801028/B1302004/L0602116
02/19/09		78.00	CHK	7448	CKM	Release of Lien B0801028/B1302004/L0602116
02/23/09		300.00	CHK	7449	CKM	ACC review fees
02/23/09		900.00	CHK	7450	AltaVista	ACC refund L0602053/54/55
02/23/09		900.00	CHK	7451	PurpleSage	ACC refund B0203015
02/23/09		900.00	CHK	7452	BrooksDoug	ACC refund B1001005
02/25/09		127.77	CHK	7453	City	Water service
02/25/09		941.78	CHK	7454	Minter	February Lot Mowing
02/25/09		750.00	CHK	7455	ShookT	January ACC Inspections
02/25/09		3568.72	CHK	7456	CKM	March Management Fee
02/25/09		6148.68	CHK	7457	Minter	February Service Fee

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/25/09		1948.14	CHK	7458	Pearrow Ron	February Trash Can Roll Back
02/25/09		199.57	CHK	7459	Reliant	Electrical Service
02/25/09		570.00	CHK	7460	IsaacksD	Security 2/13-2/14
02/25/09		600.00	CHK	7461	RoyM	Security 2/07-2/10
02/25/09		300.00	CHK	7462	HudsonD	Security 2/11-2/12
02/25/09		2248.50	CHK	7463	GH&A	Stmt# 71975 B0404028
02/25/09		300.00	CHK	7464	RoyM	Security 2/18-2/19
02/25/09		300.00	CHK	7465	WalkerK	Security 2/16-2/17
02/25/09		600.00	CHK	7466	IsaacksD	Security 2/20-2/21
02/25/09		83.11	CHK	7467	CKM	Reimburse Copies for PPOA 1/2 1/9 1/16
<b>Subtotal</b>	<b>132711.58</b>	<b>25315.17</b>				
<b>1050 SAND FUND- MOODY NAT'L BANK</b>						
02/28/09	0.68		GEN	JE5323		Record interest 02/2009
<b>Subtotal</b>	<b>0.68</b>	<b>0.00</b>				
<b>1060 MERRILL LYNCH</b>						
02/28/09	88.62		GEN	JE5325		Record interest 02/2009
02/28/09	52.36		GEN	JE5326		Record dividend 02/2009
02/28/09		100000.00	GEN	JE5327		Transfer from Merrill Lynch to Checking
<b>Subtotal</b>	<b>140.98</b>	<b>100000.00</b>				
<b>1143 GEO-TUBE-MOODY BANK</b>						
02/28/09	0.61		GEN	JE5322		Record interest 02/2009
<b>Subtotal</b>	<b>0.61</b>	<b>0.00</b>				
<b>1242 A/R - 05/06 MAINTENANCE FEES</b>						
02/12/09		159.42	DEP	JE5285		Deposit PBCMF-09-019
<b>Subtotal</b>	<b>0.00</b>	<b>159.42</b>				
<b>1244 A/R - 07/08 MAINTENANCE FEES</b>						
02/02/09		276.63	DEP	JE5262		Deposit PBCMF-09-013
<b>Subtotal</b>	<b>0.00</b>	<b>276.63</b>				
<b>1245 A/R - 08/09 MAINTENANCE FEES</b>						
02/02/09		287.42	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		315.66	DEP	JE5269		Deposit PBCMF-09-015
02/12/09		670.20	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		436.52	DEP	JE5297		Deposit PBCMF-09-027
02/27/09		292.05	DEP	JE5312		Deposit PBCMF-09-036
<b>Subtotal</b>	<b>0.00</b>	<b>2001.85</b>				
<b>1288 A/R - COLL/LIEN/NSF/FINES FEES</b>						
02/02/09		90.00	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		90.00	DEP	JE5269		Deposit PBCMF-09-015
02/12/09		90.00	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		180.42	DEP	JE5297		Deposit PBCMF-09-027
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029
<b>Subtotal</b>	<b>0.00</b>	<b>450.42</b>				
<b>1290 A/R - FINANCE CHARGE</b>						
02/12/09	3.05		DEP	JE5284		Deposit PBCMF-09-018
02/28/09	416.06		INV	JE5315		Applied finance charges for February 2009
02/02/09		8.46	ADJ	JE5261		Waive FC for Jan, pmt here for balance B0404042
02/02/09		24.90	DEP	JE5262		Deposit PBCMF-09-013
02/02/09		75.66	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		26.28	DEP	JE5269		Deposit PBCMF-09-015
02/05/09		4.38	DEP	JE5269		Deposit PBCMF-09-015
02/10/09		10.08	ADJ	JE5278		Waive finance charge per SG B1003004
02/12/09		50.28	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		39.30	DEP	JE5297		Deposit PBCMF-09-027

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029
02/27/09		26.28	DEP	JE5312		Deposit PBCMF-09-036
02/27/09		4.38	DEP	JE5312		Deposit PBCMF-09-036
02/27/09		110.97	ADJ	JE5313		Waive finance charge per SG
02/27/09		1.40	ADJ	JE5313		Waive finance charge per SG
02/28/09		5.04	ADJ	JE5314		Adjust off small balances under \$5.00 on 2 accounts
<b>Subtotal</b>	<b>419.11</b>	<b>387.41</b>				
<b>1292 A/R - LEGAL FEES</b>						
02/26/09	1048.50		INV	JE5311		Invoice Legal Fees
<b>Subtotal</b>	<b>1048.50</b>	<b>0.00</b>				
<b>1295 A/R - TRASH CAN PICK-UP FEES</b>						
02/05/09	6326.00		INV	JE5271		Invoice Trash Program
02/06/09	184.00		INV	JE5276		2009 TRASH CAN PICK-UP PROGRAM B0205014
02/06/09	184.00		INV	JE5277		2009 TRASH CAN PICK-UP PROGRAM B0702062
02/11/09	3565.00		INV	JE5280		2009 TRASH CAN PICK-UP PROGRAM
02/12/09	839.50		INV	JE5293		2009 TRASH CAN PICK-UP PROGRAM
02/16/09	287.50		INV	JE5294		2009 TRASH CAN PICK-UP PROGRAM C0104034
02/19/09	1363.50		INV	JE5301		2009 TRASH CAN PICK-UP PROGRAM
02/19/09	368.00		INV	JE5302		2009 TRASH CAN PICK-UP PROGRAM
02/26/09	1023.50		INV	JE5306		2009 TRASH CAN PICK-UP PROGRAM
02/12/09		6326.00	DEP	JE5283		Deposit PBCMF-09-017
02/12/09		184.00	DEP	JE5287		Deposit PBCMF-09-021
02/12/09		184.00	DEP	JE5288		Deposit PBCMF-09-022
02/12/09		4371.50	DEP	JE5289		Deposit PBCMF-09-023
02/12/09		3565.00	DEP	JE5290		Deposit PBCMF-09-024
02/18/09		184.00	ADJ	JE5295		Refund pmt for Trash can P/U-lot status B0403053
02/19/09		655.50	DEP	JE5298		Deposit PBCMF-09-028
02/19/09		287.50	DEP	JE5300		Deposit PBCMF-09-030
02/19/09		1363.50	DEP	JE5304		Deposit PBCMF-09-031
02/19/09		368.00	DEP	JE5305		Deposit PBCMF-09-032
02/26/09		1023.50	DEP	JE5310		Deposit PBCMF-09-035
<b>Subtotal</b>	<b>14141.00</b>	<b>18512.50</b>				
<b>1296 A/R - MOWING FEES</b>						
02/05/09	660.00		INV	JE5267		2009 Mow Program B0401008-L0607004/005
02/05/09	2200.00		INV	JE5272		2009 MOWING PROGRAM
02/12/09	220.00		INV	JE5282		2009 MOWING PROGRAM L060B018
02/12/09	660.00		INV	JE5292		2009 MOWING PROGRAM
02/19/09	440.00		INV	JE5303		2009 MOWING PROGRAM B0128001-L0610015
02/26/09	220.00		INV	JE5307		2009 MOWING PROGRAM L0610007
02/05/09		660.00	DEP	JE5268		Deposit PBCMF-09-014
02/12/09		220.00	ADJ	JE5281		Remove 2009 Mowing Program invoice L060B017
02/12/09		2200.00	DEP	JE5284		Deposit PBCMF-09-018
02/19/09		660.00	DEP	JE5299		Deposit PBCMF-09-029
02/26/09		440.00	DEP	JE5308		Deposit PBCMF-09-033
02/26/09		220.00	DEP	JE5309		Deposit PBCMF-09-034
<b>Subtotal</b>	<b>4400.00</b>	<b>4400.00</b>				
<b>2015 A/P - ARCHITECTURAL REFUND</b>						
02/23/09	900.00		CHK	7450	AltaVista	ACC refund L0602053/54/55
02/23/09	900.00		CHK	7451	PurpleSage	ACC refund B0203015
02/23/09	900.00		CHK	7452	BrooksDoug	ACC refund B1001005
02/12/09		850.00	DEP	JE5286		Deposit PBCMF-09-020 B0801056 McIntyre
02/12/09		900.00	DEP	JE5286		Deposit PBCMF-09-020 B0801056 McIntyre
02/19/09		850.00	DEP	JE5296		Deposit PBCMF-09-026 C0305010 Rainey Pool Co.

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>Subtotal</b>	<b>2700.00</b>	<b>2600.00</b>				
<b>2110 A/P - SHOOK ACC INSPECTIONS</b>						
02/12/09		50.00	DEP	JE5286		Deposit PBCMF-09-020 B0801056 McIntyre
02/19/09		50.00	DEP	JE5296		Deposit PBCMF-09-026 C0305010 Rainey Pool Co.
<b>Subtotal</b>	<b>0.00</b>	<b>100.00</b>				
<b>2199 A/P - C K M</b>						
02/23/09	100.00		CHK	7449	CKM	ACC review fee C0305010
02/23/09	100.00		CHK	7449	CKM	ACC review fee B0801056
02/23/09	100.00		CHK	7449	CKM	ACC review fee B0801056
02/12/09		100.00	DEP	JE5286		Deposit PBCMF-09-020 B0801056 McIntyre
02/12/09		100.00	DEP	JE5286		Deposit PBCMF-09-020 B0801056 McIntyre
02/19/09		100.00	DEP	JE5296		Deposit PBCMF-09-026 C0305010 Rainey Pool Co.
<b>Subtotal</b>	<b>300.00</b>	<b>300.00</b>				
<b>2400 PPOA-DEFERRED REVENUE</b>						
02/02/09	8.46		ADJ	JE5261		Waive FC for Jan, pmt here for balance B0404042
02/02/09	754.61		DEP	JE5262		Deposit PBCMF-09-013
02/05/09	660.00		DEP	JE5268		Deposit PBCMF-09-014
02/05/09	436.32		DEP	JE5269		Deposit PBCMF-09-015
02/10/09	10.08		ADJ	JE5278		Waive finance charge per SG B1003004
02/12/09	220.00		ADJ	JE5281		Remove 2009 Mowing Program invoice L060B017
02/12/09	6326.00		DEP	JE5283		Deposit PBCMF-09-017
02/12/09	2196.95		DEP	JE5284		Deposit PBCMF-09-018
02/12/09	969.90		DEP	JE5285		Deposit PBCMF-09-019
02/12/09	184.00		DEP	JE5287		Deposit PBCMF-09-021
02/12/09	184.00		DEP	JE5288		Deposit PBCMF-09-022
02/12/09	4371.50		DEP	JE5289		Deposit PBCMF-09-023
02/12/09	3565.00		DEP	JE5290		Deposit PBCMF-09-024
02/18/09	184.00		ADJ	JE5295		Refund pmt for Trash can P/U-lot status B0403053
02/19/09	656.24		DEP	JE5297		Deposit PBCMF-09-027
02/19/09	655.50		DEP	JE5298		Deposit PBCMF-09-028
02/19/09	660.00		DEP	JE5299		Deposit PBCMF-09-029
02/19/09	287.50		DEP	JE5300		Deposit PBCMF-09-030
02/19/09	1363.50		DEP	JE5304		Deposit PBCMF-09-031
02/19/09	368.00		DEP	JE5305		Deposit PBCMF-09-032
02/26/09	440.00		DEP	JE5308		Deposit PBCMF-09-033
02/26/09	220.00		DEP	JE5309		Deposit PBCMF-09-034
02/26/09	1023.50		DEP	JE5310		Deposit PBCMF-09-035
02/27/09	322.71		DEP	JE5312		Deposit PBCMF-09-036
02/27/09	112.37		ADJ	JE5313		Waive finance charge per SG
02/28/09	5.04		ADJ	JE5314		Adjust off small balances under \$5.00 on 2 accounts
02/28/09	25.00		GEN	JE5317		To R/C Overpayment to income
02/05/09		660.00	INV	JE5267		2009 Mow Program B0401008-L0607004/005
02/05/09		6326.00	INV	JE5271		Invoice Trash Program
02/05/09		2200.00	INV	JE5272		2009 MOWING PROGRAM
02/06/09		184.00	INV	JE5276		2009 TRASH CAN PICK-UP PROGRAM B0205014
02/06/09		184.00	INV	JE5277		2009 TRASH CAN PICK-UP PROGRAM B0702062
02/11/09		25.00	ADJ	JE5279		Refund Trash Bin pmt-lke removed-SG C0401009
02/11/09		3565.00	INV	JE5280		2009 TRASH CAN PICK-UP PROGRAM
02/12/09		220.00	INV	JE5282		2009 MOWING PROGRAM L060B018
02/12/09		660.00	INV	JE5292		2009 MOWING PROGRAM
02/12/09		839.50	INV	JE5293		2009 TRASH CAN PICK-UP PROGRAM
02/16/09		287.50	INV	JE5294		2009 TRASH CAN PICK-UP PROGRAM C0104034
02/19/09		1363.50	INV	JE5301		2009 TRASH CAN PICK-UP PROGRAM
02/19/09		368.00	INV	JE5302		2009 TRASH CAN PICK-UP PROGRAM



**Trial Balance Report**

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/19/09		440.00	INV	JE5303		2009 MOWING PROGRAM B0128001-L0610015
02/26/09		1023.50	INV	JE5306		2009 TRASH CAN PICK-UP PROGRAM
02/26/09		220.00	INV	JE5307		2009 MOWING PROGRAM L0610007
02/26/09		1048.50	INV	JE5311		Invoice Legal Fees
02/28/09		416.06	INV	JE5315		Applied finance charges for February 2009
<b>Subtotal</b>	<b>26210.18</b>	<b>20030.56</b>				
<b>2410 PREPAID ASSESSMENTS</b>						
02/11/09	25.00		ADJ	JE5279		Refund Trash Bin pmt-lke removed-SG C0401009
02/12/09		3.05	DEP	JE5284		Deposit PBCMF-09-018
<b>Subtotal</b>	<b>25.00</b>	<b>3.05</b>				
<b>4010 ASSESSMENTS - CURRENT YEAR</b>						
02/02/09		287.42	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		315.66	DEP	JE5269		Deposit PBCMF-09-015
02/12/09		670.20	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		436.52	DEP	JE5297		Deposit PBCMF-09-027
02/27/09		292.05	DEP	JE5312		Deposit PBCMF-09-036
02/28/09		25.00	GEN	JE5317		To R/C Overpayment to income
<b>Subtotal</b>	<b>0.00</b>	<b>2026.85</b>				
<b>4015 ASSESSMENTS - PRIOR YEARS</b>						
02/02/09		276.63	DEP	JE5262		Deposit PBCMF-09-013
02/12/09		159.42	DEP	JE5285		Deposit PBCMF-09-019
<b>Subtotal</b>	<b>0.00</b>	<b>436.05</b>				
<b>4040 INTEREST DELINQ ASSESSMENTS</b>						
02/12/09	3.05		DEP	JE5284		Deposit PBCMF-09-018
02/02/09		24.90	DEP	JE5262		Deposit PBCMF-09-013
02/02/09		75.66	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		26.28	DEP	JE5269		Deposit PBCMF-09-015
02/05/09		4.38	DEP	JE5269		Deposit PBCMF-09-015
02/12/09		50.28	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		39.30	DEP	JE5297		Deposit PBCMF-09-027
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029
02/27/09		26.28	DEP	JE5312		Deposit PBCMF-09-036
02/27/09		4.38	DEP	JE5312		Deposit PBCMF-09-036
<b>Subtotal</b>	<b>3.05</b>	<b>251.46</b>				
<b>4041 INTEREST INCOME</b>						
02/28/09		3.30	GEN	JE5321		Record bank interest 02/2009
02/28/09		0.61	GEN	JE5322		Record interest 02/2009
02/28/09		0.68	GEN	JE5323		Record interest 02/2009
02/28/09		0.50	GEN	JE5324		Record interest 02/2009
<b>Subtotal</b>	<b>0.00</b>	<b>5.09</b>				
<b>4042 DIVIDEND INCOME</b>						
02/28/09		88.62	GEN	JE5325		Record interest 02/2009
<b>Subtotal</b>	<b>0.00</b>	<b>88.62</b>				
<b>4043 INTEREST INCOME - MERRIL LYNCH</b>						
02/28/09		52.36	GEN	JE5326		Record dividend 02/2009
<b>Subtotal</b>	<b>0.00</b>	<b>52.36</b>				
<b>4044 COLLECTION/LIEN/NSF/LATE FEES</b>						
02/02/09		90.00	DEP	JE5262		Deposit PBCMF-09-013
02/05/09		90.00	DEP	JE5269		Deposit PBCMF-09-015
02/12/09		90.00	DEP	JE5285		Deposit PBCMF-09-019
02/19/09		180.42	DEP	JE5297		Deposit PBCMF-09-027
02/19/09		0.00	DEP	JE5299		Deposit PBCMF-09-029

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>Subtotal</b>	<b>0.00</b>	<b>450.42</b>				
<b>4096 BEAUTIFICATION DONATIONS</b>						
02/05/09		300.00	DEP	JE5270		Deposit PBCMF-09-016 L0602081, L0602082 & 83
02/05/09		50.00	DEP	JE5270		Deposit PBCMF-09-016 C0305060 Pappas
02/05/09		150.00	DEP	JE5270		Deposit PBCMF-09-016 B0211003 Elam
02/05/09		75.00	DEP	JE5270		Deposit PBCMF-09-016 C0305074 Stewart
02/12/09		50.00	DEP	JE5291		Deposit PBCMF-09-025 B0701017 Martin
02/12/09		75.00	DEP	JE5291		Deposit PBCMF-09-025 B0601091 Fernandez
<b>Subtotal</b>	<b>0.00</b>	<b>700.00</b>				
<b>6110 MANAGEMENT SERVICES</b>						
02/25/09	3568.72		CHK	7456	CKM	Management Fee - March
<b>Subtotal</b>	<b>3568.72</b>	<b>0.00</b>				
<b>6115 COLLECTION/LIEN FEE</b>						
02/03/09	26.00		CHK	7436	CKM	Release of Lien B0404042
02/03/09	16.00		CHK	7437	GCClerk	Release of Lien B0404042
02/19/09	16.00		CHK	7447	GCClerk	Release of Lien B0801028
02/19/09	16.00		CHK	7447	GCClerk	Release of Lien B1302004
02/19/09	16.00		CHK	7447	GCClerk	Release of Lien L0602116
02/19/09	26.00		CHK	7448	CKM	Release of Lien B0801028
02/19/09	26.00		CHK	7448	CKM	Release of Lien B1302004
02/19/09	26.00		CHK	7448	CKM	Release of Lien L0602116
<b>Subtotal</b>	<b>168.00</b>	<b>0.00</b>				
<b>6135 GCC DUES</b>						
02/11/09	92.01		CHK	7440	GCC	Monthly Dues
<b>Subtotal</b>	<b>92.01</b>	<b>0.00</b>				
<b>6142 LEGAL FEES-CORP.</b>						
02/19/09		3000.00	DEP	JE5297		Deposit PBCMF-09-027 Garver Sttlmnt pd by McDonough
<b>Subtotal</b>	<b>0.00</b>	<b>3000.00</b>				
<b>6144 BILLABLE LEGAL FEES</b>						
02/25/09	2248.50		CHK	7463	GH&A	B0404028 January Fees
<b>Subtotal</b>	<b>2248.50</b>	<b>0.00</b>				
<b>6176 SECURITY</b>						
02/25/09	570.00		CHK	7460	IsaacksD	Security 19hrs @ \$30.00ph
02/25/09	600.00		CHK	7461	RoyM	Security 20hrs @ \$30.00ph
02/25/09	300.00		CHK	7462	HudsonD	Security 10hrs @ \$30.00ph
02/25/09	300.00		CHK	7464	RoyM	Security 10 hrs @ \$30.00 ph
02/25/09	300.00		CHK	7465	WalkerK	Security 10 hrs @ \$30.00 ph
02/25/09	600.00		CHK	7466	IsaacksD	Security 20 hrs @ \$30.00 ph
<b>Subtotal</b>	<b>2670.00</b>	<b>0.00</b>				
<b>6220 SOCIAL ACTIVITY EXPENSE</b>						
02/11/09	500.00		CHK	7446	FaldowskiC	Deposit for Band 6/20
02/26/09		35.00	CHK	7172	lfredieu	Void check #7172 originally written on 07/15/08
<b>Subtotal</b>	<b>500.00</b>	<b>35.00</b>				
<b>6420 ELECTRICITY</b>						
02/11/09	149.00		CHK	7443	Reliant	1 363 884-6 14305 FM 3005 b
02/25/09	199.57		CHK	7459	Reliant	80000033722-Electr-6 meters
<b>Subtotal</b>	<b>348.57</b>	<b>0.00</b>				
<b>6430 WATER</b>						
02/11/09	20.00		CHK	7441	GCMUD#29	9291006000-4214 Silver Reef
02/11/09	20.00		CHK	7441	GCMUD#29	9291007600-4218 Turks Pt
02/11/09	20.00		CHK	7441	GCMUD#29	9291009400-4214 Rum Bay
02/11/09	20.00		CHK	7441	GCMUD#29	9291011200-Swashbuckle
02/11/09	20.00		CHK	7441	GCMUD#29	9291002800-14203 Treasure Ct

**Trial Balance Report**

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
02/11/09	20.00		CHK	7441	GCMUD#29	9311014600-4102 Rum Bay
02/11/09	20.00		CHK	7441	GCMUD#29	9311017000-4106 Turks Pt
02/11/09	20.00		CHK	7441	GCMUD#29	9311020500-FM 3005
02/11/09	71.40		CHK	7444	City	959510-13800 Doubloon
02/11/09	3.00		CHK	7444	City	Contribution
02/25/09	85.52		CHK	7453	City	880130-FM 3005 & 11 1/2 Mile
02/25/09	10.67		CHK	7453	City	880200-4215 Sea Eagle
02/25/09	8.91		CHK	7453	City	880305-4026 1/2 Munity Ct
02/25/09	10.67		CHK	7453	City	880320-4102 Sea Eagle
<b>Subtotal</b>	<b>350.17</b>	<b>0.00</b>				
<b>6460 STORAGE RENTAL</b>						
02/04/09	50.00		CHK	7438	Bayside	Unit#0008D Storage
02/11/09	59.00		CHK	7442	Safeco	March Storage Unit #19
<b>Subtotal</b>	<b>109.00</b>	<b>0.00</b>				
<b>6510 GROUNDS MAINTENANCE</b>						
02/25/09	6148.68		CHK	7457	Minter	February Service Fee
<b>Subtotal</b>	<b>6148.68</b>	<b>0.00</b>				
<b>6520 MOWING PROGRAM</b>						
02/25/09	941.78		CHK	7454	Minter	Lot Mowing February
02/12/09		325.00	DEP	JE5285		Deposit PBCMF-09-019 Mow Program refund Minter Serv
<b>Subtotal</b>	<b>941.78</b>	<b>325.00</b>				
<b>6525 MOWING PROGRAM RECOVERED</b>						
02/05/09		660.00	DEP	JE5268		Deposit PBCMF-09-014
02/12/09		2200.00	DEP	JE5284		Deposit PBCMF-09-018
02/19/09		660.00	DEP	JE5299		Deposit PBCMF-09-029
02/26/09		440.00	DEP	JE5308		Deposit PBCMF-09-033
02/26/09		220.00	DEP	JE5309		Deposit PBCMF-09-034
<b>Subtotal</b>	<b>0.00</b>	<b>4180.00</b>				
<b>6526 TRASH CAN PICK-UP PROGRAM</b>						
02/25/09	1948.14		CHK	7458	Pearrow Ron	February Trash Can Roll Back
<b>Subtotal</b>	<b>1948.14</b>	<b>0.00</b>				
<b>6527 TRASH CAN PROGRAM RECOVERED</b>						
02/03/09	25.00		CHK	7435	HoganLee	Refund Credit for Trash Can removal
02/12/09		6326.00	DEP	JE5283		Deposit PBCMF-09-017
02/12/09		184.00	DEP	JE5287		Deposit PBCMF-09-021
02/12/09		184.00	DEP	JE5288		Deposit PBCMF-09-022
02/12/09		4371.50	DEP	JE5289		Deposit PBCMF-09-023
02/12/09		3565.00	DEP	JE5290		Deposit PBCMF-09-024
02/19/09		655.50	DEP	JE5298		Deposit PBCMF-09-028
02/19/09		287.50	DEP	JE5300		Deposit PBCMF-09-030
02/19/09		1363.50	DEP	JE5304		Deposit PBCMF-09-031
02/19/09		368.00	DEP	JE5305		Deposit PBCMF-09-032
02/26/09		1023.50	DEP	JE5310		Deposit PBCMF-09-035
<b>Subtotal</b>	<b>25.00</b>	<b>18328.50</b>				
<b>6535 ARCHITECTURAL INSPECTIONS</b>						
02/25/09	750.00		CHK	7455	ShookT	January ACC Inspections
<b>Subtotal</b>	<b>750.00</b>	<b>0.00</b>				
<b>6630 POSTAGE/COPIES/ADMINISTRATIVE</b>						
02/11/09	2148.85		CHK	7439	CKM	Expenses -January
02/25/09	83.11		CHK	7467	CKM	Reimburse Copies for PPOA 1/2 1/9 1/16
<b>Subtotal</b>	<b>2231.96</b>	<b>0.00</b>				
<b>6654 CONTRIBUTIONS/DONATIONS</b>						
02/25/09	12.00		CHK	7453	City	Contribution

# Trial Balance Report

From 02/01/09 to 02/28/09

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>Subtotal</b>	<b>12.00</b>	<b>0.00</b>				
<b>6665 MEETING EXPENSE-BOARD/ANNUAL</b>						
02/11/09	202.64		CHK	7445	MoodyGard	Meeting Expenses
<b>Subtotal</b>	<b>202.64</b>	<b>0.00</b>				
<b>Total</b>	<b>204416.36</b>	<b>204416.36</b>				