

**Pirates Property Owners' Association**  
**Income Statement** For the Fiscal Year Beginning 07/01/14  
**March 2015**

	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
<b>REVENUES</b>						
4010 ASSESSMENTS - CURRENT YEAR	2,746.87	1,281.61	812.39	417,020.18	423,578	98
4015 ASSESSMENTS - PRIOR YEARS	67.48	84.60	0.00	2,863.01	3,000	95
4012 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0	-
4040 INTEREST DELINQ ASSESSMENTS	187.46	82.18	45.38	2,400.83	1,000	240
4041 INTEREST INCOME	76.37	73.53	67.90	760.54	900	85
4042 DIVIDEND INCOME	3.68	3.43	3.92	33.57	200	17
4043 INT/DIV/CAPGAINS-MERRILL LYNCH	0.00	0.00	0.00	0.00	0	-
4044 COLLECTION/LIEN/NSF/LATE FEES	751.31	175.49	396.14	1,990.99	3,000	66
4086 ANNUAL MEETING/DINNER	0.00	0.00	0.00	0.00	0	-
4090 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	-
4097 TELEPHONE DIRECTORY REVENUE	0.00	0.00	0.00	0.00	0	-
4092 ARCHITECTURAL REVIEW FEE	400.00	600.00	200.00	2,800.00	3,000	93
4098 ENVIRONMENTAL IMPACT FEE	0.00	250.00	0.00	250.00	1,000	25
4099 ARC/DR FINES	0.00	0.00	0.00	850.00	0	-
4085 FOURTH OF JULY FIREWORKS	0.00	0.00	0.00	800.00	15,000	5
4087 FOURTH OF JULY BAND/PARADE	0.00	0.00	0.00	350.00	0	-
4096 BEAUTIFICATION DONATIONS	0.00	0.00	50.00	850.00	25,000	3
4100 SECURITY DONATIONS	22,150.00	18,600.00	3,950.00	44,750.00	25,000	179
4084 GENERAL FUNDRAISING	0.00	0.00	0.00	0.00	0	-
4091 SPECIAL DUNES CONTRIBUTION	0.00	0.00	0.00	0.00	0	-
<b>TOTAL REVENUES</b>	<b>26,383.17</b>	<b>21,150.84</b>	<b>5,525.73</b>	<b>475,719.12</b>	<b>500,678</b>	<b>95</b>
<b>EXPENSES</b>						
<b>CONTRACTS/SERVICES</b>						
6110 MANAGEMENT SERVICES	3,882.80	3,882.80	3,882.80	34,945.20	46,594	75
6115 COLLECTION/LIEN FEE	1,400.00	612.50	0.00	2,450.00	0	-
6150 CPA - TAX RETURNS/AUDIT	0.00	0.00	0.00	850.00	2,000	43
6135 GCC DUES	186.00	93.00	102.30	853.97	1,300	66
6176 SECURITY/PATROLLING	6,858.78	6,503.22	4,260.00	59,813.39	75,000	80
6177 SECURITY CAMERAS	0.00	0.00	0.00	5,780.00	10,000	58
6510 GROUNDS MAINTENANCE	6,447.00	6,447.00	6,447.00	55,093.00	70,300	78
	18,774.58	17,538.52	14,692.10	159,785.56	205,194	77
<b>UTILITIES</b>						
6420 ELECTRICITY	407.30	431.07	307.53	3,593.59	5,300	68
6430 WATER	1,570.92	1,661.22	965.46	22,066.83	25,000	88
6440 TELEPHONE	0.00	0.00	0.00	0.00	0	-
6450 WEBSITE	36.32	37.39	37.46	148.66	1,000	15
	2,014.54	2,129.68	1,310.45	25,809.08	31,300	82
<b>REPAIR &amp; MAINTENANCE</b>						
6514 IRRIGATION SYSTEM	0.00	0.00	0.00	4,325.00	5,000	87
6518 SIGNS	0.00	0.00	175.00	175.00	2,000	9
6530 GENERAL MAINTENANCE	10,926.00	245.00	0.00	20,401.95	6,000	340
6535 ARCHITECTURAL INSPECTIONS	0.00	0.00	0.00	3,500.00	4,000	88
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	0	-
6715 LANDSCAPE SUPPLIES	0.00	0.00	0.00	0.00	9,500	0
6798 BEAUTIFICATION DONATIONS EXP	920.00	120.00	120.00	8,185.00	25,000	33
	11,846.00	365.00	295.00	36,586.95	51,500	71
<b>LOT MOWING/TRASH CAN PROGRAM</b>						
6520 MOWING PROGRAM	100.00	0.00	0.00	9,765.00	0	-
6525 USE A/P ACCOUNT-MOW PRO RCVD	( 572.00)	0.00	572.00	( 759.00)	0	-
6521 PROPERTY MAINTENANCE	0.00	0.00	0.00	0.00	0	-
6522 PROPERTY MAINT RECOVERED	0.00	0.00	0.00	( 300.00)	0	-
6528 HURRICANE/STORM REPAIR/MAINT	0.00	0.00	0.00	0.00	15,000	0
	( 472.00)	0.00	572.00	8,706.00	15,000	58
<b>GENERAL ADMINISTRATIVE</b>						
6610 INSURANCE	0.00	0.00	0.00	2,536.38	25,000	10
6620 TAXES	0.00	0.00	0.00	325.95	1,000	33
6630 POSTAGE/COPIES/ADMINISTRATIVE	397.11	2,287.48	559.44	10,801.66	15,000	72
6142 LEGAL FEES-CORP.	0.00	12,628.30	0.00	39,324.69	7,000	562

**Pirates Property Owners' Association**  
**Income Statement** For the Fiscal Year Beginning 07/01/14  
**March 2015**

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	<u>Jan 2015</u>	<u>Feb 2015</u>	<u>Mar 2015</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
6144 BILLABLE LEGAL FEES	0.00	281.26	0.00	2,382.42	7,000	34
6146 LEGAL FEES RECOVERED	0.00	( 138.51)	0.00	( 1,153.19)	( 2,000)	58
6654 CONTRIBUTIONS/DONATIONS	30.00	0.00	0.00	530.00	1,200	44
6665 MEETING EXPENSE-BOARD/ANNUAL	424.23	171.10	0.00	1,053.76	3,000	35
6640 NEWSLETTER/DIRECTORY EXPENSES	0.00	0.00	0.00	0.00	0	-
6220 SOCIAL ACTIVITY EXPENSE	0.00	0.00	0.00	2,743.44	10,000	27
6221 JULY 4TH FIREWORKS	0.00	0.00	0.00	9,000.00	15,000	60
6670 WGIPOA/CHAMBER ANNUAL DUES	0.00	0.00	0.00	0.00	1,250	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	-
6850 RESERVE EXPENDITURES	0.00	0.00	0.00	0.00	71,894	0
6900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	90.00	50	180
6460 STORAGE RENTAL	59.00	59.00	59.00	531.00	750	71
	<u>910.34</u>	<u>15,288.63</u>	<u>618.44</u>	<u>68,166.11</u>	<u>156,144</u>	<u>43</u>
<b>CANAL MAINTENANCE</b>						
7001 CANAL MAINTENANCE/DREDGING	0.00	0.00	0.00	10,000.00	0	-
7002 CANAL PERMITS/CONSULTANTS	0.00	0.00	6,540.30	6,540.30	6,540	100
7003 CANAL BUOYS & SIGNS	0.00	0.00	0.00	1,345.92	4,000	34
	<u>0.00</u>	<u>0.00</u>	<u>6,540.30</u>	<u>17,886.22</u>	<u>10,540</u>	<u>169</u>
<b>BEACH MAINTENANCE</b>						
8001 WALKOVERS	0.00	0.00	0.00	6,783.20	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	250.00	0.00	250.00	1,000	25
8006 BEACH CLEANING/SEAWEED CLN UP	0.00	0.00	0.00	46,886.24	30,000	156
	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>53,919.44</u>	<u>31,000</u>	<u>173</u>
<b>TOTAL EXPENSES</b>	<b>33,073.46</b>	<b>35,571.83</b>	<b>24,028.29</b>	<b>370,859.36</b>	<b>500,678</b>	<b>74</b>
<b>NET INCOME</b>	<b>( 6,690.29)</b>	<b>( 14,420.99)</b>	<b>( 18,502.56)</b>	<b>104,859.76</b>	<b>0</b>	<b>****</b>

**Pirates Property Owners' Association**  
**Balance Sheet**  
**March 2015**

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	<u>01/31/15</u>	<u>02/28/15</u>	<u>03/31/15</u>
<b>CURRENT ASSETS</b>			
1021 CHECKING - COMMUNITY ASSN BANC	17,314.79	19,252.66	13,244.18
1030 SAVINGS - TEXAS FIRST BANK	4,626.74	4,627.09	4,627.48
1050 SAND FUND- MOODY NAT'L BANK	5,918.83	5,918.88	5,918.93
1040 CHECKING - MOODY NATIONAL BANK	6,830.23	6,830.29	6,830.34
1041 MMKT - COMMUNITY ASSN BANC	125,871.72	111,116.89	102,392.30
1042 MMKT-BBVA COMPASS	242,688.71	242,740.24	242,786.79
1060 MERRILL LYNCH	29,844.99	29,848.42	29,852.34
1143 GEO-TUBE-MOODY BANK	6,205.49	6,205.54	6,205.59
	<u>439,301.50</u>	<u>426,540.01</u>	<u>411,857.95</u>
<b>ACCOUNTS RECEIVABLE</b>			
1236 A/R - 02/03 MAINTENANCE FEES	112.28	112.28	112.28
1240 A/R - 03/04 MAINTENANCE FEES	250.39	250.39	250.39
1243 A/R - 06/07 MAINTENANCE FEES	269.10	269.10	269.10
1244 A/R - 07/08 MAINTENANCE FEES	348.63	348.63	348.63
1245 A/R - 08/09 MAINTENANCE FEES	359.42	359.42	359.42
1246 A/R - 09/10 MAINTENANCE FEES	588.72	588.72	588.72
1247 A/R - 10/11 MAINTENANCE FEES	660.91	660.91	660.91
1248 A/R - 11/12 MAINTENANCE FEES	801.77	801.77	801.77
1249 A/R - 12/13 MAINTENANCE FEES	1,326.09	1,326.09	1,326.09
1250 A/R - 13/14 MAINTENANCE FEES	3,327.49	3,242.89	3,242.89
1251 A/R - 14/15 MAINTENANCE FEES	8,635.98	7,354.37	6,541.98
1288 A/R - COLL/LIEN/NSF/FINES FEES	8,529.69	8,463.36	8,019.31
1298 A/R - RETURNED CHECKS	0.00	0.00	0.00
1290 A/R - FINANCE CHARGE	6,989.56	7,090.45	7,202.67
1292 A/R - LEGAL FEES	12,962.38	13,105.13	13,105.13
1295 A/R - TRASH CAN PICK-UP FEES	0.00	0.00	0.00
1296 A/R - MOWING FEES	0.00	0.00	0.00
1222 A/R - 2015 MOW PROGRAM	0.00	286.00	286.00
1299 LEGAL FEES -RECOVERED	0.00	0.00	0.00
1398 ALLOWANCE DOUBTFUL ACCTS	0.00	0.00	0.00
	<u>45,162.41</u>	<u>44,259.51</u>	<u>43,115.29</u>
<b>TOTAL</b>	<b>484,463.91</b>	<b>470,799.52</b>	<b>454,973.24</b>
<b><u>LIABILITIES AND EQUITY</u></b>			
<b>ACCOUNTS PAYABLE</b>			
2199 A/P - C K M	50.00	272.50	45.00
2015 A/P - ARCHITECTURAL REFUND	64,900.00	66,400.00	70,550.00
2110 A/P - SHOOK ACC INSPECTIONS	3,000.00	3,250.00	3,350.00
2150 A/P - 2015 MOW PROGRAM	17,832.00	17,519.00	17,317.00
2041 A/P - FIRE DEPT STATION NO. 7	4,223.57	4,223.57	4,223.57
	<u>90,005.57</u>	<u>91,665.07</u>	<u>95,485.57</u>
<b>DEFERRED REVENUES/EQUITY</b>			
2400 PPOA-DEFERRED REVENUE	45,162.41	44,259.51	43,115.29
2410 PREPAID ASSESSMENTS	2,915.46	2,915.46	2,915.46
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00
	<u>48,077.87</u>	<u>47,174.97</u>	<u>46,030.75</u>
<b>FUND BALANCE</b>			
3100 FUND BALANCE	208,597.16	208,597.16	208,597.16
---- CURRENT YEAR NET INCOME	137,783.31	123,362.32	104,859.76
	<u>346,380.47</u>	<u>331,959.48</u>	<u>313,456.92</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>484,463.91</b>	<b>470,799.52</b>	<b>454,973.24</b>

**Pirates Property Owners' Association**  
**Collections Summary**  
**March 2015**

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	<u>Amount</u> <u>Invoiced</u>	<u>Amount</u> <u>Outstanding</u>	<u>Collection</u> <u>Rate (%)</u>	
<b>ASSESSMENTS RECEIVABLE</b>				
1236	A/R - 02/03 MAINTENANCE FEES	307,239	112	100
1240	A/R - 03/04 MAINTENANCE FEES	334,105	250	100
1243	A/R - 06/07 MAINTENANCE FEES	364,355	269	100
1244	A/R - 07/08 MAINTENANCE FEES	375,274	348	100
1245	A/R - 08/09 MAINTENANCE FEES	388,862	359	100
1246	A/R - 09/10 MAINTENANCE FEES	389,148	588	100
1247	A/R - 10/11 MAINTENANCE FEES	392,886	660	100
1248	A/R - 11/12 MAINTENANCE FEES	391,625	801	100
1249	A/R - 12/13 MAINTENANCE FEES	402,198	1,326	100
1250	A/R - 13/14 MAINTENANCE FEES	407,508	3,242	99
1251	A/R - 14/15 MAINTENANCE FEES	423,578	6,541	98
			<hr/>	
			14,502	
<b>MISC. FEES RECEIVABLE</b>				
1288	A/R - COLL/LIEN/NSF/FINES FEES		8,019	
1298	A/R - RETURNED CHECKS		0	
1290	A/R - FINANCE CHARGE		7,202	
1292	A/R - LEGAL FEES		13,105	
1295	A/R - TRASH CAN PICK-UP FEES		0	
1296	A/R - MOWING FEES		0	
1222	A/R - 2015 MOW PROGRAM		286	
1299	LEGAL FEES -RECOVERED		0	
			<hr/>	
			28,613	
			<hr/>	
<b>TOTAL</b>			<b>43,115</b>	

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>1021 CHECKING - COMMUNITY ASSN BANC</b>						
<b>03/01/15</b>	<b>19,252.66</b>					<b>Start Balance</b>
03/20/15	20,000.00		GEN	JE8722	PBCMF	Transfer for payables
03/31/15	2.31		GEN	JE8742		Bank account interest - Mar 2015
03/03/15		100.63	CHK	3297	Reliant	Electrical service
03/05/15		450.00	CHK	3298	CKM	ARC review fees
03/11/15		120.00	CHK	3299	Heric	Lawn Service Inv # 11434
03/11/15		450.00	CHK	3300	HudsonD	Security- 2/25,2/26,3/2
03/11/15		180.00	CHK	3301	IsaacksD	Security 3/4
03/11/15		300.00	CHK	3302	RoyM	Security 3/1,3/8
03/11/15		600.00	CHK	3303	VillarrealGi	Security - 2/24,2/25,3/5,3/6
03/11/15		600.00	CHK	3304	WalkerK	Security 2/27,2/28,3/6,3/7
03/11/15		542.16	CHK	3305	CKM	Feb expenses
03/11/15		59.00	CHK	3306	CKM	Apr Storage Unit #39--CKM GL6534
03/11/15		22.50	CHK	3307	CKM	Collection Ltr Fee
03/11/15		102.30	CHK	3308	GCC	#3755-Monthly Dues
03/11/15		2,257.50	CHK	3309	TXGLO	Coastal Easement (MOE) #CE20110143 pymt 5 of 10
03/11/15		4,282.80	CHK	3310	TXGLO	Coastal Easement (MOE) #CE20010209 pymt 5 of 10
03/11/15		37.46	CHK	3311	CKM	Monthly charge for Amazon Web
03/11/15		17.28	CHK	3312	CKM	Reimb CVS Photos of Seaweed Permit
03/11/15		175.00	CHK	3313	Sam	20 - 12x18 "Beware of Snakes" signs inv#6805
03/17/15		40.98	CHK	3314	City	Water service
03/17/15		80.82	CHK	3315	City	Water Service
03/17/15		170.79	CHK	3316	City	Water Services
03/17/15		53.97	CHK	3317	City	Water Services
03/17/15		52.56	CHK	3318	City	Water Service
03/17/15		306.00	CHK	3319	City	Water Service
03/17/15		173.61	CHK	3320	City	Water Service
03/18/15		12.39	CHK	3321	City	Water Service
03/19/15		74.34	CHK	3322	City	Water Service
03/20/15		100.00	CHK	3323	CKM	ARC review fee C0305078
03/25/15		300.00	CHK	3324	HudsonD	Security- 3/11, 12
03/25/15		180.00	CHK	3325	IsaacksD	Security 3/18
03/25/15		300.00	CHK	3326	VillarrealGi	Security - 3/10, 11
03/25/15		1,050.00	CHK	3327	WalkerK	Security 3/13,14,16,19,20,21,22
03/25/15		3,882.80	CHK	3328	CKM	Apr Management Fee
03/25/15		7,647.00	CHK	3329	MinterLnscp	Mar Service Fee and Mow Program Inv#
03/25/15		206.90	CHK	3330	Reliant	Electrical Service-6 meters
03/26/15		300.00	CHK	3331	RoyM	Security 3/14,19
03/26/15		432.00	CHK	3332	DeLoachD&A	Refund Paymt L060B005-006 Mowing Prog Sold Lots
03/30/15		350.00	CHK	3333	CKM	ARC review fees
<b>03/31/15</b>	<b>13,244.18</b>					<b>End Balance</b>
						Debits 20,002.31 Credits 26,010.79
<b>1030 SAVINGS - TEXAS FIRST BANK</b>						
<b>03/01/15</b>	<b>4,627.09</b>					<b>Start Balance</b>
03/31/15	0.39		GEN	JE8747		Bank account interest - Mar 2015
<b>03/31/15</b>	<b>4,627.48</b>					<b>End Balance</b>
						Debits 0.39 Credits 0.00
<b>1040 CHECKING - MOODY NATIONAL BANK</b>						
<b>03/01/15</b>	<b>6,830.29</b>					<b>Start Balance</b>
03/31/15	0.05		GEN	JE8743		Bank account interest - Mar 2015
<b>03/31/15</b>	<b>6,830.34</b>					<b>End Balance</b>
						Debits 0.05 Credits 0.00
<b>1041 MMKT - COMMUNITY ASSN BANC</b>						
<b>03/01/15</b>	<b>111,116.89</b>					<b>Start Balance</b>

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/05/15	2,000.00		DEP	JE8705		Deposit PBCMF-15-049
03/06/15	537.62		DEP	JE8708		Deposit PBCMF-15-050
03/06/15	61.12		DEP	JE8710		Lockbox Deposit PBCMF-15-051
03/12/15	2,800.00		DEP	JE8716		Deposit PBCMF-15-052
03/13/15	964.24		DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/19/15	1,000.00		DEP	JE8720		Deposit PBCMF-15-054
03/19/15	350.00		DEP	JE8721		Deposit PBCMF-15-055
03/20/15	19.00		DEP	JE8723		Lockbox Deposit PBCMF-15-056
03/24/15	2,100.00		DEP	JE8724		Deposit PBCMF-15-057
03/24/15	574.93		DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/27/15	850.00		DEP	JE8726		Deposit PBCMF-15-059
03/31/15	18.50		GEN	JE8744		Bank account interest - Mar 2015
03/20/15		20,000.00	GEN	JE8722	PBCMF	Transfer for payables
<b>03/31/15</b>	<b>102,392.30</b>					Debits 11,275.41 Credits 20,000.00
<b>1042 MMKT-BBVA COMPASS</b>						
<b>03/01/15</b>	<b>242,740.24</b>					<b>Start Balance</b>
03/31/15	46.55		GEN	JE8741		Bank account interest - Mar 2015
<b>03/31/15</b>	<b>242,786.79</b>					Debits 46.55 Credits 0.00
<b>1050 SAND FUND- MOODY NAT'L BANK</b>						
<b>03/01/15</b>	<b>5,918.88</b>					<b>Start Balance</b>
03/31/15	0.05		GEN	JE8745		Bank account interest - Mar 2015
<b>03/31/15</b>	<b>5,918.93</b>					Debits 0.05 Credits 0.00
<b>1060 MERRILL LYNCH</b>						
<b>03/01/15</b>	<b>29,848.42</b>					<b>Start Balance</b>
03/31/15	3.92		GEN	JE8748		March Dividend
<b>03/31/15</b>	<b>29,852.34</b>					Debits 3.92 Credits 0.00
<b>1143 GEO-TUBE-MOODY BANK</b>						
<b>03/01/15</b>	<b>6,205.54</b>					<b>Start Balance</b>
03/31/15	0.05		GEN	JE8746		Bank account interest - Mar 2015
<b>03/31/15</b>	<b>6,205.59</b>					Debits 0.05 Credits 0.00
<b>1222 A/R - 2015 MOW PROGRAM</b>						
<b>03/01/15</b>	<b>286.00</b>					<b>Start Balance</b>
03/09/15	572.00		INV	JE8711		Invoice 2015 MOW PROGRAM B0309012-B0601038
03/31/15	286.00		INV	JE8729		Invoice 2015 MOW PROGRAM B1004001
03/13/15		858.00	DEP	JE8718		Lockbox Deposit PBCMF-15-053
<b>03/31/15</b>	<b>286.00</b>					Debits 858.00 Credits 858.00
<b>1251 A/R - 14/15 MAINTENANCE FEES</b>						
<b>03/01/15</b>	<b>7,354.37</b>					<b>Start Balance</b>
03/06/15		325.78	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		61.12	DEP	JE8710		Lockbox Deposit PBCMF-15-051
03/13/15		96.06	DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/24/15		329.43	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>	<b>6,541.98</b>					Debits 0.00 Credits 812.39
<b>1288 A/R - COLL/LIEN/NSF/FINES FEES</b>						
<b>03/01/15</b>	<b>8,463.36</b>					<b>Start Balance</b>
03/06/15	15.00		INV	JE8707		Invoice Certified Mail & Collection Fee Demand Ltr B1301003
03/06/15	8.48		INV	JE8707		Invoice Certified Mail & Collection Fee Demand Ltr B1301003
03/09/15	8.48		INV	JE8712		Invoice Certified Mail Fees 2/25/15 Ref #4040 B1001046
03/11/15	5.00		INV	JE8715		Invoice Payment Plan Administration Fee C0103039

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/30/15	5.00		INV	JE8727		Invoice Payment Plan Administration Fee B0309031
03/30/15	15.00		INV	JE8728		Invoice Collection & Certified Mail Fee Demand Ltr B0129002
03/30/15	8.48		INV	JE8728		Invoice Collection & Certified Mail Fee Demand Ltr B0129002
03/06/15		22.50	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		8.48	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		175.00	DEP	JE8708		Deposit PBCMF-15-050
03/13/15		67.84	ADJ	JE8717		Remove 8-Certified Mail Fees per BOD
03/13/15		10.18	DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/20/15		19.00	DEP	JE8723		Lockbox Deposit PBCMF-15-056
03/24/15		22.50	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/24/15		8.48	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/24/15		175.00	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/31/15		0.51	ADJ	JE8730		Adjust off small balances under \$5.00 on 1 account
<b>03/31/15</b>	<b>8,019.31</b>					<b>End Balance</b> Debits 65.44 Credits 509.49
<b>1290 A/R - FINANCE CHARGE</b>						
<b>03/01/15</b>	<b>7,090.45</b>					<b>Start Balance</b>
03/31/15	205.98		INV	JE8731		Applied finance charges for March 2015
03/06/15		12.60	ADJ	JE8706		Remove Finance Charges New PO B0601045
03/06/15		2.52	ADJ	JE8706		Remove Finance Charges New PO B0601045
03/06/15		5.86	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		23.48	ADJ	JE8709		Remove Finance Charges per BOD B0211019
03/06/15		9.78	ADJ	JE8709		Remove Finance Charges per BOD B0211019
03/24/15		29.64	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/24/15		9.88	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>	<b>7,202.67</b>					<b>End Balance</b> Debits 205.98 Credits 93.76
<b>2015 A/P - ARCHITECTURAL REFUND</b>						
<b>03/01/15</b>		<b>66,400.00</b>				<b>Start Balance</b>
03/05/15		900.00	DEP	JE8705		Deposit PBCMF-15-049 C0103029 Byczek
03/05/15		900.00	DEP	JE8705		Deposit PBCMF-15-049 B1301004 Nazro
03/19/15		900.00	DEP	JE8720		Deposit PBCMF-15-054 C0305078 Kruse
03/24/15		1,450.00	DEP	JE8724		Deposit PBCMF-15-057 B0801036 DE Construction
<b>03/31/15</b>		<b>70,550.00</b>				<b>End Balance</b> Debits 0.00 Credits 4,150.00
<b>2110 A/P - SHOOK ACC INSPECTIONS</b>						
<b>03/01/15</b>		<b>3,250.00</b>				<b>Start Balance</b>
03/24/15		100.00	DEP	JE8724		Deposit PBCMF-15-057 B0801036 DE Construction
<b>03/31/15</b>		<b>3,350.00</b>				<b>End Balance</b> Debits 0.00 Credits 100.00
<b>2150 A/P - 2015 MOW PROGRAM</b>						
<b>03/01/15</b>		<b>17,519.00</b>				<b>Start Balance</b>
03/25/15	1,200.00		CHK	3329	MinterLnsch	Mar 80 mows - 1 mow(s) each
03/26/15	216.00		CHK	3332	DeLoachD&A	Refund Paymt L060B005Mowing Prog Sold Lots
03/26/15	216.00		CHK	3332	DeLoachD&A	Refund Paymt L060B006 Mowing Prog Sold Lots
03/13/15		858.00	DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/17/15		572.00	GEN	JE8719		RC JE8631 & 32 1/20/15 6525>2150
<b>03/31/15</b>		<b>17,317.00</b>				<b>End Balance</b> Debits 1,632.00 Credits 1,430.00
<b>2199 A/P - C K M</b>						
<b>03/01/15</b>		<b>272.50</b>				<b>Start Balance</b>
03/05/15	250.00		CHK	3298	CKM	ARC review fee B1001022
03/05/15	100.00		CHK	3298	CKM	ARC review fee B1301004
03/05/15	100.00		CHK	3298	CKM	ARC review fee C0103029
03/11/15	22.50		CHK	3307	CKM	Collection Ltr Fee
03/20/15	100.00		CHK	3323	CKM	ARC review fee C0305078

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/30/15	100.00		CHK	3333	CKM	ARC review fee B0801036
03/30/15	250.00		CHK	3333	CKM	ARC review fee B0801036
03/05/15		100.00	DEP	JE8705		Deposit PBCMF-15-049 C0103029 Byczek
03/05/15		100.00	DEP	JE8705		Deposit PBCMF-15-049 B1301004 Nazro
03/06/15		22.50	DEP	JE8708		Deposit PBCMF-15-050
03/19/15		100.00	DEP	JE8720		Deposit PBCMF-15-054 C0305078 Kruse
03/24/15		250.00	DEP	JE8724		Deposit PBCMF-15-057 B0801036 DE Construction
03/24/15		100.00	DEP	JE8724		Deposit PBCMF-15-057 B0203004 JA Weldon
03/24/15		22.50	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>		<b>45.00</b>	<b>End Balance</b>			Debits 922.50 Credits 695.00

## 2400 PPOA-DEFERRED REVENUE

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>03/01/15</b>		<b>44,259.51</b>	<b>Start Balance</b>			
03/06/15	15.12		ADJ	JE8706		Remove Finance Charges New PO B0601045
03/06/15	537.62		DEP	JE8708		Deposit PBCMF-15-050
03/06/15	33.26		ADJ	JE8709		Remove Finance Charges per BOD B0211019
03/06/15	61.12		DEP	JE8710		Lockbox Deposit PBCMF-15-051
03/13/15	67.84		ADJ	JE8717		Remove 8-Certified Mail Fees per BOD
03/13/15	964.24		DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/20/15	19.00		DEP	JE8723		Lockbox Deposit PBCMF-15-056
03/24/15	574.93		DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/31/15	0.51		ADJ	JE8730		Adjust off small balances under \$5.00 on 1 account
03/06/15		23.48	INV	JE8707		Invoice Certified Mail & Collection Fee Demand Ltr B1301003
03/09/15		572.00	INV	JE8711		Invoice 2015 MOW PROGRAM B0309012-B0601038
03/09/15		8.48	INV	JE8712		Invoice Certified Mail Fees 2/25/15 Ref #4040 B1001046
03/11/15		5.00	INV	JE8715		Invoice Payment Plan Administration Fee C0103039
03/30/15		5.00	INV	JE8727		Invoice Payment Plan Administration Fee B0309031
03/30/15		23.48	INV	JE8728		Invoice Collection & Certified Mail Fee Demand Ltr B0129002
03/31/15		286.00	INV	JE8729		Invoice 2015 MOW PROGRAM B1004001
03/31/15		205.98	INV	JE8731		Applied finance charges for March 2015
<b>03/31/15</b>		<b>43,115.29</b>	<b>End Balance</b>			Debits 2,273.64 Credits 1,129.42

## 4010 ASSESSMENTS - CURRENT YEAR

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>03/01/15</b>		<b>416,207.79</b>	<b>Start Balance</b>			
03/06/15		325.78	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		61.12	DEP	JE8710		Lockbox Deposit PBCMF-15-051
03/13/15		96.06	DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/24/15		329.43	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>		<b>417,020.18</b>	<b>End Balance</b>			Debits 0.00 Credits 812.39

## 4040 INTEREST DELINQ ASSESSMENTS

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>03/01/15</b>		<b>2,355.45</b>	<b>Start Balance</b>			
03/06/15		5.86	DEP	JE8708		Deposit PBCMF-15-050
03/24/15		29.64	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/24/15		9.88	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>		<b>2,400.83</b>	<b>End Balance</b>			Debits 0.00 Credits 45.38

## 4041 INTEREST INCOME

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>03/01/15</b>		<b>692.64</b>	<b>Start Balance</b>			
03/31/15		46.55	GEN	JE8741		Bank account interest - Mar 2015
03/31/15		2.31	GEN	JE8742		Bank account interest - Mar 2015
03/31/15		0.05	GEN	JE8743		Bank account interest - Mar 2015
03/31/15		18.50	GEN	JE8744		Bank account interest - Mar 2015
03/31/15		0.05	GEN	JE8745		Bank account interest - Mar 2015
03/31/15		0.05	GEN	JE8746		Bank account interest - Mar 2015



# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/31/15		0.39	GEN	JE8747		Bank account interest - Mar 2015
<b>03/31/15</b>		<b>760.54</b>		<b>End Balance</b>		Debits 0.00 Credits 67.90
<b>4042 DIVIDEND INCOME</b>						
<b>03/01/15</b>		<b>29.65</b>		<b>Start Balance</b>		
03/31/15		3.92	GEN	JE8748		March Dividend
<b>03/31/15</b>		<b>33.57</b>		<b>End Balance</b>		Debits 0.00 Credits 3.92
<b>4044 COLLECTION/LIEN/NSF/LATE FEES</b>						
<b>03/01/15</b>		<b>1,594.85</b>		<b>Start Balance</b>		
03/06/15		8.48	DEP	JE8708		Deposit PBCMF-15-050
03/06/15		175.00	DEP	JE8708		Deposit PBCMF-15-050
03/13/15		10.18	DEP	JE8718		Lockbox Deposit PBCMF-15-053
03/20/15		19.00	DEP	JE8723		Lockbox Deposit PBCMF-15-056
03/24/15		8.48	DEP	JE8725		Lockbox Deposit PBCMF-15-058
03/24/15		175.00	DEP	JE8725		Lockbox Deposit PBCMF-15-058
<b>03/31/15</b>		<b>1,990.99</b>		<b>End Balance</b>		Debits 0.00 Credits 396.14
<b>4092 ARCHITECTURAL REVIEW FEE</b>						
<b>03/01/15</b>		<b>2,600.00</b>		<b>Start Balance</b>		
03/24/15		200.00	DEP	JE8724		Deposit PBCMF-15-057 B0801036 DE Construction
<b>03/31/15</b>		<b>2,800.00</b>		<b>End Balance</b>		Debits 0.00 Credits 200.00
<b>4096 BEAUTIFICATION DONATIONS</b>						
<b>03/01/15</b>		<b>800.00</b>		<b>Start Balance</b>		
03/27/15		50.00	DEP	JE8726		Deposit PBCMF-15-059 Yost 4102 Rum Bay
<b>03/31/15</b>		<b>850.00</b>		<b>End Balance</b>		Debits 0.00 Credits 50.00
<b>4100 SECURITY DONATIONS</b>						
<b>03/01/15</b>		<b>40,800.00</b>		<b>Start Balance</b>		
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 King 4207 Sandpiper
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Weitenhagen 4215 Maison Rouge
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Field 3638 Foremast
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 McFadden 4114 Sea Eagle
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 Allen 3511 Muscatee
03/12/15		250.00	DEP	JE8716		Deposit PBCMF-15-052 Greene 3604 Jolly Roger Cir.
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Baker 13671 Mutiny
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 Nelson 3222 Cutlass
03/12/15		250.00	DEP	JE8716		Deposit PBCMF-15-052 Reeves 3505 Jolly Roger
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 Konig 2434 Jolly Roger Cir
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Janoe 4210 San Domingo
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Knostman 4127 Turks Pt.
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Sinclair 4214 Campeche
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 Entman 14459 Spyglass Cir.
03/12/15		100.00	DEP	JE8716		Deposit PBCMF-15-052 Blalock 3506 Cross Bones
03/12/15		500.00	DEP	JE8716		Deposit PBCMF-15-052 Tate 3506 Lucia
03/12/15		50.00	DEP	JE8716		Deposit PBCMF-15-052 Bailey 3431 Petite Cir.
03/12/15		250.00	DEP	JE8716		Deposit PBCMF-15-052 Fell 13703 Windlass Cir.
03/12/15		250.00	DEP	JE8716		Deposit PBCMF-15-052 Novitsky 3409 Petite Cir.
03/12/15		250.00	DEP	JE8716		Deposit PBCMF-15-052 Dee 3818 Pirates Beach Cir
03/19/15		100.00	DEP	JE8721		Deposit PBCMF-15-055 Petrazzi 4114 Fiddler
03/19/15		50.00	DEP	JE8721		Deposit PBCMF-15-055 Martin 4203 Ghost Crab
03/19/15		100.00	DEP	JE8721		Deposit PBCMF-15-055 Simon 4002 Bounty
03/19/15		100.00	DEP	JE8721		Deposit PBCMF-15-055 Watson/Fahr 3421 Petite Cir.
03/27/15		50.00	DEP	JE8726		Deposit PBCMF-15-059 Yost 4102 Rum Bay
03/27/15		250.00	DEP	JE8726		Deposit PBCMF-15-059 Odum 3428 Petite Cir.

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/27/15		100.00	DEP	JE8726		Deposit PBCMF-15-059 Loiacono 13659 Mutiny Ln.
03/27/15		100.00	DEP	JE8726		Deposit PBCMF-15-059 Diaz 4135 Silver Reef
03/27/15		100.00	DEP	JE8726		Deposit PBCMF-15-059 Beasley 4230 Sandpiper
03/27/15		100.00	DEP	JE8726		Deposit PBCMF-15-059 Stewart 4207 Long Tom
03/27/15		100.00	DEP	JE8726		Deposit PBCMF-15-059 Bean 4114 Campeche
<b>03/31/15</b>		<b>44,750.00</b>				<b>End Balance</b> Debits 0.00 Credits 3,950.00
<b>6110 MANAGEMENT SERVICES</b>						
<b>03/01/15</b>	<b>31,062.40</b>					<b>Start Balance</b>
03/25/15	3,882.80		CHK	3328	CKM	Management Fee -Apr
<b>03/31/15</b>	<b>34,945.20</b>					<b>End Balance</b> Debits 3,882.80 Credits 0.00
<b>6135 GCC DUES</b>						
<b>03/01/15</b>	<b>751.67</b>					<b>Start Balance</b>
03/11/15	102.30		CHK	3308	GCC	Monthly Dues
<b>03/31/15</b>	<b>853.97</b>					<b>End Balance</b> Debits 102.30 Credits 0.00
<b>6176 SECURITY/PATROLLING</b>						
<b>03/01/15</b>	<b>55,553.39</b>					<b>Start Balance</b>
03/11/15	450.00		CHK	3300	HudsonD	Security 2/25,2/26,3/2 15 hrs @ \$30.00ph
03/11/15	180.00		CHK	3301	IsaacksD	Security 3/4 6 hrs @ \$30.00ph
03/11/15	300.00		CHK	3302	RoyM	Security 3/1,3/8 10 hrs @ \$30.00ph
03/11/15	600.00		CHK	3303	VillarrealGi	Security 2/24,25,3/5,6 20 hrs @ \$30.00ph
03/11/15	600.00		CHK	3304	WalkerK	Security 2/27,28,3/6,7 30 hrs @ \$30.00ph
03/25/15	300.00		CHK	3324	HudsonD	Security 3/11,12 10-hrs @ \$30.00ph
03/25/15	180.00		CHK	3325	IsaacksD	Security 3/18 6-hrs @ \$30.00ph
03/25/15	300.00		CHK	3326	VillarrealGi	Security 3/10, 11 10-hrs @ \$30.00ph
03/25/15	1,050.00		CHK	3327	WalkerK	Security 3/13,14,16,19,20,21,22 35-hrs @ \$30.00ph
03/26/15	300.00		CHK	3331	RoyM	Security 3/14,19 10 hrs @ \$30.00ph
<b>03/31/15</b>	<b>59,813.39</b>					<b>End Balance</b> Debits 4,260.00 Credits 0.00
<b>6420 ELECTRICITY</b>						
<b>03/01/15</b>	<b>3,286.06</b>					<b>Start Balance</b>
03/03/15	11.17		CHK	3297	Reliant	13639240-3611 12 mile
03/03/15	9.39		CHK	3297	Reliant	13224670-14041 FM 3005
03/03/15	17.98		CHK	3297	Reliant	13597190-13704 1/2 FM 3005
03/03/15	36.66		CHK	3297	Reliant	13638846- 14305 FM 3005B
03/03/15	25.43		CHK	3297	Reliant	13621321-13709 FM 3005
03/25/15	206.90		CHK	3330	Reliant	80000033722-Electr-6 meters-Streetlights
<b>03/31/15</b>	<b>3,593.59</b>					<b>End Balance</b> Debits 307.53 Credits 0.00
<b>6430 WATER</b>						
<b>03/01/15</b>	<b>21,101.37</b>					<b>Start Balance</b>
03/17/15	12.39		CHK	3314	City	880305-4026 1/2 Munity Ct
03/17/15	28.59		CHK	3314	City	880320-4102 Sea Eagle
03/17/15	12.39		CHK	3315	City	951360-4109 Fiddler Crab
03/17/15	12.39		CHK	3315	City	959690-12 Mile Rd
03/17/15	12.39		CHK	3315	City	951220-4123 Spoonbill Espl
03/17/15	12.39		CHK	3315	City	950950-4115 Sandpiper Espl - N end
03/17/15	18.87		CHK	3315	City	951590-4101 Sand Crab
03/17/15	12.39		CHK	3315	City	959760-Marina Blvd Espl
03/17/15	12.39		CHK	3316	City	956520-Lucia Cul de Sac
03/17/15	12.39		CHK	3316	City	955390-Bounty Esplanade
03/17/15	12.39		CHK	3316	City	955460-Shallow Reef Esplanade
03/17/15	12.15		CHK	3316	City	951100-4112 Pelican/Esplanade
03/17/15	24.81		CHK	3316	City	950270-4206 San Domingo

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/17/15	12.39		CHK	3316	City	953885-Mutiny & Buccaneer
03/17/15	54.51		CHK	3316	City	954490-13701 Pirates Beach/spr
03/17/15	29.76		CHK	3316	City	952360-4205 Campeche
03/17/15	53.97		CHK	3317	City	952480 4209 Barataria
03/17/15	12.39		CHK	3318	City	956760-Petite cul de sac sprinkler
03/17/15	12.39		CHK	3318	City	959240-Cutlass Esplanade sprinkler
03/17/15	12.39		CHK	3318	City	958980-Musket Esplanade sprinkler
03/17/15	15.39		CHK	3318	City	950740-4250 Sandpiper sprinkler south end
03/17/15	12.39		CHK	3319	City	958560-Christmas Tree/Cart sprinkler
03/17/15	12.39		CHK	3319	City	958540-Treasure Circle sprinkler
03/17/15	96.09		CHK	3319	City	952230-4205 Buccaneer Esplanade
03/17/15	66.93		CHK	3319	City	959680-Esplanade @ 12 mile Road
03/17/15	93.39		CHK	3319	City	957140-Muscatee cul de sac sprinkler
03/17/15	24.81		CHK	3319	City	952660-4209 Maison Rouge
03/17/15	24.81		CHK	3320	City	900776-4214 Rum Bay Sprinkler
03/17/15	12.39		CHK	3320	City	900781-Swashbuckle Sprinkler
03/17/15	12.39		CHK	3320	City	900814-14203 Treasure Court Sprinkler
03/17/15	12.39		CHK	3320	City	900831-4102 Rum Bay Esplanade Sprinkler
03/17/15	12.39		CHK	3320	City	900848-4106 Turks Point Sprinkler
03/17/15	99.24		CHK	3320	City	900858-Entrance @3005 Sprinkler
03/18/15	12.39		CHK	3321	City	951360-4109 Fiddler Crab
03/19/15	24.78		CHK	3322	City	950581 South Esplanade@ Sea Eagle
03/19/15	24.78		CHK	3322	City	950583 South Esplanade @ Fiddler Crab
03/19/15	24.78		CHK	3322	City	950582 South Esplanade @ Sand Crab
<b>03/31/15</b>	<b>22,066.83</b>					<b>End Balance</b> Debits 965.46 Credits 0.00
<b>6450 WEBSITE</b>						
<b>03/01/15</b>	<b>111.20</b>					<b>Start Balance</b>
03/11/15	37.46		CHK	3311	CKM	Reimb. Monthly charge for Amazon Web
<b>03/31/15</b>	<b>148.66</b>					<b>End Balance</b> Debits 37.46 Credits 0.00
<b>6460 STORAGE RENTAL</b>						
<b>03/01/15</b>	<b>472.00</b>					<b>Start Balance</b>
03/11/15	59.00		CHK	3306	CKM	Apr Storage Unit #39--CKM GL6534
<b>03/31/15</b>	<b>531.00</b>					<b>End Balance</b> Debits 59.00 Credits 0.00
<b>6510 GROUNDS MAINTENANCE</b>						
<b>03/01/15</b>	<b>48,646.00</b>					<b>Start Balance</b>
03/25/15	6,447.00		CHK	3329	MinterLnsco	Mar Service Fee
<b>03/31/15</b>	<b>55,093.00</b>					<b>End Balance</b> Debits 6,447.00 Credits 0.00
<b>6518 SIGNS</b>						
<b>03/01/15</b>	<b>0.00</b>					<b>Start Balance</b>
03/11/15	175.00		CHK	3313	Sam	20 - 12x18 "Beware of Snakes" signs inv#6805
<b>03/31/15</b>	<b>175.00</b>					<b>End Balance</b> Debits 175.00 Credits 0.00
<b>6525 USE A/P ACCOUNT-MOW PRO RCVD</b>						
<b>03/01/15</b>	<b>-1,331.00</b>					<b>Start Balance</b>
03/17/15	572.00		GEN	JE8719		RC JE8631 & 32 1/20/15 6525>2150
<b>03/31/15</b>	<b>-759.00</b>					<b>End Balance</b> Debits 572.00 Credits 0.00
<b>6630 POSTAGE/COPIES/ADMINISTRATIVE</b>						
<b>03/01/15</b>	<b>10,242.22</b>					<b>Start Balance</b>
03/11/15	542.16		CHK	3305	CKM	Expenses -Feb
03/11/15	17.28		CHK	3312	CKM	Reimb CVS Photos of Seaweed Permit

# Trial Balance Report

From 03/01/15 to 03/31/15

Date	Debits	Credits	Source	Ckno	Vendor	Reference
03/31/15	10,801.66					Debits 559.44 Credits 0.00
<b>6798 BEAUTIFICATION DONATIONS EXP</b>						
03/01/15	8,065.00					<b>Start Balance</b>
03/11/15	120.00		CHK	3299	Heric	Lawn Service February
03/31/15	8,185.00					Debits 120.00 Credits 0.00
<b>7002 CANAL PERMITS/CONSULTANTS</b>						
03/01/15	0.00					<b>Start Balance</b>
03/11/15	2,257.50		CHK	3309	TXGLO	Coastal Easement (MOE) #CE20110143 pymt 5 of 10
03/11/15	4,282.80		CHK	3310	TXGLO	Coastal Easement (MOE) #CE20010209 pymt 5 of 10
03/31/15	6,540.30					Debits 6,540.30 Credits 0.00

**Pirates Property Owners' Association**  
**Income Statement** For the Fiscal Year Beginning 07/01/14  
**Current Fiscal Year**

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	<u>Jul 14</u>	<u>Aug 14</u>	<u>Sep 14</u>	<u>Oct 14</u>	<u>Nov 14</u>	<u>Dec 14</u>	<u>Jan 15</u>	<u>Feb 15</u>	<u>Mar 15</u>	<u>Apr 15</u>	<u>May 15</u>	<u>Jun 15</u>	<u>Total</u>	<u>Budget</u>	<u>Pct</u>
<b>REVENUES</b>															
ASSESSMENTS - CURRENT YEAR	356,906	36,057	10,836	4,341	2,164	1,871	2,746	1,281	812	0	0	0	417,020	423,578	98
ASSESSMENTS - PRIOR YEARS	( 130)	1,452	1,326	63	0	0	67	84	0	0	0	0	2,863	3,000	95
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
INTEREST DELINQ	45	799	962	134	45	98	187	82	45	0	0	0	2,400	1,000	240
INTEREST INCOME	0	195	95	87	84	80	76	73	67	0	0	0	760	900	85
DIVIDEND INCOME	0	7	3	3	3	4	3	3	3	0	0	0	33	200	17
INT/DIV/CAPGAINS-MERRIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
COLLECTION/LIEN/NSF/LATE	363	186	72	36	8	0	751	175	396	0	0	0	1,990	3,000	66
ANNUAL MEETING/DINNER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
TELEPHONE DIRECTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
ARCHITECTURAL REVIEW FEE	400	200	200	200	0	600	400	600	200	0	0	0	2,800	3,000	93
ENVIRONMENTAL IMPACT FEE	0	0	0	0	0	0	0	250	0	0	0	0	250	1,000	25
ARC/DR FINES	0	0	850	0	0	0	0	0	0	0	0	0	850	0	-
FOURTH OF JULY FIREWORKS	800	0	0	0	0	0	0	0	0	0	0	0	800	15,000	5
FOURTH OF JULY BAND/PARADE	350	0	0	0	0	0	0	0	0	0	0	0	350	0	-
BEAUTIFICATION DONATIONS	625	125	50	0	0	0	0	0	50	0	0	0	850	25,000	3
SECURITY DONATIONS	50	0	0	0	0	0	22,150	18,600	3,950	0	0	0	44,750	25,000	179
GENERAL FUNDRAISING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
SPECIAL DUNES CONTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>TOTAL REVENUES</b>	<b>359,409</b>	<b>39,023</b>	<b>14,396</b>	<b>4,867</b>	<b>2,307</b>	<b>2,653</b>	<b>26,383</b>	<b>21,150</b>	<b>5,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,719</b>	<b>500,678</b>	<b>95</b>
<b>EXPENSES</b>															
<b>CONTRACTS/SERVICES</b>															
MANAGEMENT SERVICES	3,882	3,882	3,882	3,882	3,882	3,882	3,882	3,882	3,882	0	0	0	34,945	46,594	75
COLLECTION/LIEN FEE	0	262	87	87	0	0	1,400	612	0	0	0	0	2,450	0	-
CPA - TAX RETURNS/AUDIT	0	0	850	0	0	0	0	0	0	0	0	0	850	2,000	43
GCC DUES	93	93	100	93	93	0	186	93	102	0	0	0	853	1,300	66
SECURITY/PATROLLING	7,896	6,655	6,906	5,199	8,996	6,538	6,858	6,503	4,260	0	0	0	59,813	75,000	80
SECURITY CAMERAS	0	0	0	5,780	0	0	0	0	0	0	0	0	5,780	10,000	58
GROUNDS MAINTENANCE	5,861	0	11,722	5,861	5,861	6,447	6,447	6,447	6,447	0	0	0	55,093	70,300	78
	<u>17,732</u>	<u>10,893</u>	<u>23,549</u>	<u>20,903</u>	<u>18,832</u>	<u>16,867</u>	<u>18,774</u>	<u>17,538</u>	<u>14,692</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>159,785</u>	<u>205,194</u>	<u>77</u>
<b>UTILITIES</b>															
ELECTRICITY	650	423	428	216	369	358	407	431	307	0	0	0	3,593	5,300	68
WATER	3,523	2,904	2,342	3,595	3,393	2,109	1,570	1,661	965	0	0	0	22,066	25,000	88
TELEPHONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
WEBSITE	0	0	0	0	0	37	36	37	37	0	0	0	148	1,000	15
	<u>4,173</u>	<u>3,328</u>	<u>2,771</u>	<u>3,812</u>	<u>3,763</u>	<u>2,505</u>	<u>2,014</u>	<u>2,129</u>	<u>1,310</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,809</u>	<u>31,300</u>	<u>82</u>
<b>REPAIR &amp; MAINTENANCE</b>															
IRRIGATION SYSTEM	2,275	0	550	1,500	0	0	0	0	0	0	0	0	4,325	5,000	87
SIGNS	0	0	0	0	0	0	0	0	175	0	0	0	175	2,000	9
GENERAL MAINTENANCE	875	155	0	50	0	8,150	10,926	245	0	0	0	0	20,401	6,000	340
ARCHITECTURAL INSPECTIONS	0	1,500	0	0	2,000	0	0	0	0	0	0	0	3,500	4,000	88
SPECIAL PROJECTS (B OF D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
REPLACEMENT RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-

**Pirates Property Owners' Association**  
**Income Statement** For the Fiscal Year Beginning 07/01/14  
**Current Fiscal Year**

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Total	Budget	Pct
LANDSCAPE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	9,500	0
BEAUTIFICATION DONATIONS	2,370	3,725	420	120	120	270	920	120	120	0	0	0	8,185	25,000	33
	5,520	5,380	970	1,670	2,120	8,420	11,846	365	295	0	0	0	36,586	51,500	71
<b>LOT MOWING/TRASH CAN PROGRAM</b>															
MOWING PROGRAM	1,900	0	3,850	1,275	1,320	1,320	100	0	0	0	0	0	9,765	0	-
USE A/P ACCOUNT-MOW PRO	( 313)	0	( 103)	( 150)	( 193)	0	( 572)	0	572	0	0	0	( 759)	0	-
PROPERTY MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
PROPERTY MAINT RECOVERED	0	( 200)	( 100)	0	0	0	0	0	0	0	0	0	( 300)	0	-
HURRICANE/STORM	0	0	0	0	0	0	0	0	0	0	0	0	0	15,000	0
	1,587	( 200)	3,647	1,125	1,127	1,320	( 472)	0	572	0	0	0	8,706	15,000	58
<b>GENERAL ADMINISTRATIVE</b>															
INSURANCE	250	975	0	1,311	0	0	0	0	0	0	0	0	2,536	25,000	10
TAXES	0	( 10)	0	0	336	0	0	0	0	0	0	0	325	1,000	33
POSTAGE/COPIES/ADMINISTRATI	2,696	1,516	898	676	984	785	397	2,287	559	0	0	0	10,801	15,000	72
LEGAL FEES-CORP.	525	60	5,502	1,067	1,812	17,728	0	12,628	0	0	0	0	39,324	7,000	562
BILLABLE LEGAL FEES	747	534	87	316	277	138	0	281	0	0	0	0	2,382	7,000	34
LEGAL FEES RECOVERED	( 157)	( 185)	( 671)	0	0	0	0	( 138)	0	0	0	0	( 1,153)	( 2,000)	58
CONTRIBUTIONS/DONATIONS	0	0	0	0	500	0	30	0	0	0	0	0	530	1,200	44
MEETING	0	283	175	0	0	0	424	171	0	0	0	0	1,053	3,000	35
NEWSLETTER/DIRECTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
SOCIAL ACTIVITY EXPENSE	643	2,100	0	0	0	0	0	0	0	0	0	0	2,743	10,000	27
JULY 4TH FIREWORKS	0	0	0	0	0	9,000	0	0	0	0	0	0	9,000	15,000	60
WGIPOA/CHAMBER ANNUAL	0	0	0	0	0	0	0	0	0	0	0	0	0	1,250	0
CEPRA FUNDING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
RESERVE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	71,894	0
MISCELLANEOUS EXPENSES	0	0	0	0	90	0	0	0	0	0	0	0	90	50	180
STORAGE RENTAL	59	59	59	59	59	59	59	59	59	0	0	0	531	750	71
	4,763	5,333	6,051	3,430	4,059	27,710	910	15,288	618	0	0	0	68,166	156,144	43
<b>CANAL MAINTENANCE</b>															
CANAL MAINTENANCE/DREDGING	0	0	0	0	0	10,000	0	0	0	0	0	0	10,000	0	-
CANAL PERMITS/CONSULTANTS	0	0	0	0	0	0	0	0	6,540	0	0	0	6,540	6,540	100
CANAL BUOYS & SIGNS	0	0	0	0	1,345	0	0	0	0	0	0	0	1,345	4,000	34
	0	0	0	0	1,345	10,000	0	0	6,540	0	0	0	17,886	10,540	169
<b>BEACH MAINTENANCE</b>															
WALKOVERS	0	2,293	0	4,490	0	0	0	0	0	0	0	0	6,783	0	-
BEACH SAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
DUNE AND FENCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
DUNE SIGNS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
BEACH PERMITS/CONSULTANTS	0	0	0	0	0	0	0	250	0	0	0	0	250	1,000	25
BEACH CLEANING/SEAWEED CLN	23,600	2,293	20,993	0	0	0	0	0	0	0	0	0	46,886	30,000	156
	23,600	4,586	20,993	4,490	0	0	0	250	0	0	0	0	53,919	31,000	173
<b>TOTAL EXPENSES</b>	57,376	29,322	57,982	35,431	31,248	66,824	33,073	35,571	24,028	0	0	0	370,859	500,678	74
<b>NET INCOME</b>	302,033	9,701	( 43,585)	( 30,563)	( 28,941)	( 64,170)	( 6,690)	( 14,420)	( 18,502)	0	0	0	104,859	0	****

**Pirates Property Owners' Association**  
**Balance Sheet**  
**Current Fiscal Year**

	<u>07/31/14</u>	<u>08/31/14</u>	<u>09/30/14</u>	<u>10/31/14</u>	<u>11/30/14</u>	<u>12/31/14</u>	<u>01/31/15</u>	<u>02/28/15</u>	<u>03/31/15</u>	<u>04/30/15</u>	<u>05/31/15</u>	<u>06/30/15</u>
<b>CURRENT ASSETS</b>												
1021 CHECKING - COMMUNITY ASSN	21,590	31,299	2,874	3,638	14,438	15,524	17,314	19,252	13,244	13,244	0	0
1030 SAVINGS - TEXAS FIRST BANK	4,624	4,624	4,625	4,625	4,625	4,626	4,626	4,627	4,627	4,627	0	0
1050 SAND FUND- MOODY NAT'L BANK	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	0	0
1040 CHECKING - MOODY NATIONAL	6,829	6,829	6,830	6,830	6,830	6,830	6,830	6,830	6,830	6,830	0	0
1041 MMKT - COMMUNITY ASSN BANC	273,074	278,344	264,552	214,105	174,079	128,600	125,871	111,116	102,392	102,392	0	0
1042 MMKT-BBVA COMPASS	222,350	222,443	222,490	242,536	242,587	242,637	242,688	242,740	242,786	242,786	0	0
1060 MERRILL LYNCH	29,818	29,826	29,830	29,833	29,837	29,841	29,844	29,848	29,852	29,852	0	0
1143 GEO-TUBE-MOODY BANK	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205	6,205	0	0
	<u>570,412</u>	<u>585,492</u>	<u>543,326</u>	<u>513,694</u>	<u>484,522</u>	<u>440,184</u>	<u>439,301</u>	<u>426,540</u>	<u>411,857</u>	<u>411,857</u>	<u>0</u>	<u>0</u>
<b>ACCOUNTS RECEIVABLE</b>												
1236 A/R - 02/03 MAINTENANCE FEES	112	112	112	112	112	112	112	112	112	112	0	0
1240 A/R - 03/04 MAINTENANCE FEES	250	250	250	250	250	250	250	250	250	250	0	0
1243 A/R - 06/07 MAINTENANCE FEES	269	269	269	269	269	269	269	269	269	269	0	0
1244 A/R - 07/08 MAINTENANCE FEES	348	348	348	348	348	348	348	348	348	348	0	0
1245 A/R - 08/09 MAINTENANCE FEES	359	359	359	359	359	359	359	359	359	359	0	0
1246 A/R - 09/10 MAINTENANCE FEES	876	876	588	588	588	588	588	588	588	588	0	0
1247 A/R - 10/11 MAINTENANCE FEES	1,057	954	660	660	660	660	660	660	660	660	0	0
1248 A/R - 11/12 MAINTENANCE FEES	1,504	1,106	801	801	801	801	801	801	801	801	0	0
1249 A/R - 12/13 MAINTENANCE FEES	2,063	1,639	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	0	0
1250 A/R - 13/14 MAINTENANCE FEES	4,400	3,873	3,458	3,394	3,394	3,394	3,327	3,242	3,242	3,242	0	0
1251 A/R - 14/15 MAINTENANCE FEES	66,655	30,597	19,760	15,418	13,254	11,382	8,635	7,354	6,541	6,541	0	0
1288 A/R - COLL/LIEN/NSF/FINES FEES	6,613	6,353	6,169	6,725	6,707	6,698	8,529	8,463	8,019	8,019	0	0
1298 A/R - RETURNED CHECKS	0	0	0	0	0	0	0	0	0	0	0	0
1290 A/R - FINANCE CHARGE	7,684	7,291	6,503	6,623	6,864	7,046	6,989	7,090	7,202	7,202	0	0
1292 A/R - LEGAL FEES	12,465	12,813	12,229	12,546	12,823	12,962	12,962	13,105	13,105	13,105	0	0
1295 A/R - TRASH CAN PICK-UP FEES	0	0	0	0	0	0	0	0	0	0	0	0
1296 A/R - MOWING FEES	300	203	0	0	0	0	0	0	0	0	0	0
1222 A/R - 2015 MOW PROGRAM	0	0	0	0	0	2,002	0	286	286	286	0	0
1299 LEGAL FEES -RECOVERED	0	0	0	0	0	0	0	0	0	0	0	0
1398 ALLOWANCE DOUBTFUL ACCTS	0	0	0	0	0	0	0	0	0	0	0	0
	<u>104,960</u>	<u>67,048</u>	<u>52,840</u>	<u>49,426</u>	<u>47,762</u>	<u>48,205</u>	<u>45,162</u>	<u>44,259</u>	<u>43,115</u>	<u>43,115</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<u>675,372</u>	<u>652,541</u>	<u>596,166</u>	<u>563,120</u>	<u>532,285</u>	<u>488,389</u>	<u>484,463</u>	<u>470,799</u>	<u>454,973</u>	<u>454,973</u>	<u>0</u>	<u>0</u>

**Pirates Property Owners' Association**  
**Balance Sheet**  
**Current Fiscal Year**

	<u>07/31/14</u>	<u>08/31/14</u>	<u>09/30/14</u>	<u>10/31/14</u>	<u>11/30/14</u>	<u>12/31/14</u>	<u>01/31/15</u>	<u>02/28/15</u>	<u>03/31/15</u>	<u>04/30/15</u>	<u>05/31/15</u>	<u>06/30/15</u>
<b>LIABILITIES AND EQUITY</b>												
<b>ACCOUNTS PAYABLE</b>												
2199 A/P - C K M	75	137	85	111	52	32	50	272	45	45	0	0
2015 A/P - ARCHITECTURAL REFUND	50,350	55,350	57,450	58,000	57,600	65,550	64,900	66,400	70,550	70,550	0	0
2110 A/P - SHOOK ACC INSPECTIONS	2,600	2,750	2,550	2,650	2,500	2,800	3,000	3,250	3,350	3,350	0	0
2150 A/P - 2015 MOW PROGRAM	0	0	0	0	0	10,868	17,832	17,519	17,317	17,317	0	0
2041 A/P - FIRE DEPT STATION NO. 7	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	0	0
	<u>57,248</u>	<u>62,461</u>	<u>64,308</u>	<u>64,985</u>	<u>64,376</u>	<u>83,474</u>	<u>90,005</u>	<u>91,665</u>	<u>95,485</u>	<u>95,485</u>	<u>0</u>	<u>0</u>
<b>DEFERRED REVENUES/EQUITY</b>												
2400 PPOA-DEFERRED REVENUE	104,960	67,048	52,840	49,426	47,762	48,205	45,162	44,259	43,115	43,115	0	0
2410 PREPAID ASSESSMENTS	2,532	2,699	2,271	2,526	2,905	3,639	2,915	2,915	2,915	2,915	0	0
2420 ASSESSMENTS PAID IN ADVANCE	0	0	0	0	0	0	0	0	0	0	0	0
	<u>107,493</u>	<u>69,748</u>	<u>55,111</u>	<u>51,953</u>	<u>50,668</u>	<u>51,845</u>	<u>48,077</u>	<u>47,174</u>	<u>46,030</u>	<u>46,030</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE</b>												
3100 FUND BALANCE	208,597	208,597	208,597	208,597	208,597	208,597	208,597	208,597	208,597	208,597	0	0
---- CURRENT YEAR NET INCOME	302,033	311,734	268,149	237,585	208,643	144,473	137,783	123,362	104,859	104,859	0	0
	<u>510,630</u>	<u>520,331</u>	<u>476,746</u>	<u>446,182</u>	<u>417,241</u>	<u>353,070</u>	<u>346,380</u>	<u>331,959</u>	<u>313,456</u>	<u>313,456</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>675,372</u>	<u>652,541</u>	<u>596,166</u>	<u>563,120</u>	<u>532,285</u>	<u>488,389</u>	<u>484,463</u>	<u>470,799</u>	<u>454,973</u>	<u>454,973</u>	<u>0</u>	<u>0</u>