

Pirates Property Owners' Association
Income Statement Fiscal year ending June 30, 2017
November 2016

	<u>Sep 2016</u>	<u>Oct 2016</u>	<u>Nov 2016</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
REVENUES						
4010 ASSESSMENTS - CURRENT YEAR	9,933.93	5,929.54	1,132.63	414,595.56	419,000	99
4015 ASSESSMENTS - PRIOR YEARS	0.00	218.90	0.00	536.88	3,000	18
4012 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0	-
4030 JUDGMENTS	0.00	4,789.34	0.00	4,789.34	0	-
4029 BANKRUPTCY PAYMENTS	0.00	0.00	0.00	0.00	0	-
4040 INTEREST DELINQ ASSESSMENTS	149.24	1,492.25	55.44	2,012.75	1,000	201
4041 INTEREST INCOME	519.31	70.34	67.97	754.02	1,000	75
4042 DIVIDEND INCOME	0.00	0.00	0.00	0.00	100	0
4044 COLLECTION/LIEN/NSF/LATE FEES	33.88	234.32	0.00	429.08	2,000	21
4060 MOWING PROGRAM REVENUE	0.00	(200.00)	0.00	0.00	0	-
4046 LEGAL FEES RECOVERED	0.00	1,275.62	0.00	1,716.59	2,000	86
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	200.00	400.00	2,000.00	2,000	100
4098 ENVIRONMENTAL IMPACT FEE	0.00	0.00	0.00	500.00	1,000	50
4099 ARC/DR FINES	0.00	0.00	1,450.00	2,900.00	0	-
4085 FOURTH OF JULY FIREWORKS	0.00	0.00	0.00	2,635.00	18,000	15
4087 FOURTH OF JULY BAND/PARADE	0.00	0.00	0.00	50.00	0	-
4096 BEAUTIFICATION DONATIONS	100.00	50.00	0.00	375.00	25,000	2
4100 SECURITY DONATIONS	0.00	0.00	0.00	300.00	25,000	1
4084 GENERAL FUNDRAISING	0.00	0.00	0.00	3,632.07	0	-
4091 SPECIAL DUNES CONTRIBUTION	0.00	0.00	0.00	0.00	0	-
TOTAL REVENUES	11,136.36	14,060.31	3,106.04	437,226.29	499,100	87
EXPENSES						
CONTRACTS/SERVICES						
6110 MANAGEMENT SERVICES	3,879.81	3,879.81	3,879.81	19,399.05	46,971	41
6115 COLLECTION/LIEN FEE	87.50	87.50	0.00	175.00	0	-
6150 CPA - TAX RETURNS/AUDIT	0.00	0.00	0.00	250.00	1,000	25
6135 GCC DUES	102.30	102.30	102.30	511.50	1,200	43
6176 SECURITY/PATROLLING	4,650.00	2,700.00	2,970.00	18,960.00	75,000	25
6177 SECURITY CAMERAS	0.00	0.00	0.00	3,582.00	8,000	45
6510 GROUNDS MAINTENANCE	6,447.00	6,447.00	6,447.00	32,235.00	79,600	40
	15,166.61	13,216.61	13,399.11	75,112.55	211,771	35
UTILITIES						
6420 ELECTRICITY	606.91	381.00	362.97	2,067.11	5,500	38
6430 WATER	2,253.16	3,789.35	1,955.34	10,253.83	35,000	29
6450 WEBSITE	75.27	0.00	36.47	250.96	1,000	25
	2,935.34	4,170.35	2,354.78	12,571.90	41,500	30
REPAIR & MAINTENANCE						
6514 IRRIGATION SYSTEM	0.00	1,500.00	300.00	2,380.00	5,200	46
6518 SIGNS	635.00	0.00	0.00	2,018.00	1,500	135
6530 GENERAL MAINTENANCE	398.00	0.00	1,034.70	1,432.70	12,000	12
6535 ARCHITECTURAL INSPEC/SMARTWEBS	53.30	795.94	1,410.66	3,866.50	5,000	77
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	2,500.00	2,500.00	5,000	50
6798 BEAUTIFICATION DONATIONS EXP	0.00	2,680.50	1,695.00	9,615.50	25,000	38
	1,086.30	4,976.44	6,940.36	21,812.70	53,700	40
LOT MOWING/TRASH CAN PROGRAM						
6520 MOWING PROGRAM	0.00	0.00	0.00	0.00	0	-
6525 USE A/P ACCOUNT-MOW PRO RCVD	0.00	0.00	0.00	0.00	0	-
6521 PROPERTY MAINTENANCE	720.00	0.00	240.00	1,490.00	0	-
6522 PROPERTY MAINT RECOVERED	(193.03)	(706.97)	0.00	(1,608.42)	0	-
6528 HURRICANE/STORM REPAIR/MAINT	0.00	0.00	0.00	0.00	15,000	0
	526.97	(706.97)	240.00	(118.42)	15,000	(0)
GENERAL ADMINISTRATIVE						

Pirates Property Owners' Association
Income Statement Fiscal year ending June 30, 2017
November 2016

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	<u>Sep 2016</u>	<u>Oct 2016</u>	<u>Nov 2016</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
6610 INSURANCE	0.00	6,334.00	0.00	6,587.69	25,000	26
6620 TAXES	0.00	0.00	0.00	0.00	250	0
6630 POSTAGE/COPIES/ADMINISTRATIVE	1,242.51	1,136.00	750.94	6,415.12	15,000	43
6142 LEGAL FEES-CORP.	67.50	199.00	76.50	491.50	5,000	10
6144 BILLABLE LEGAL FEES	247.78	364.00	622.51	2,036.94	7,000	29
6146 LEGAL FEES RECOVERED	0.00	0.00	(178.00)	(178.00)	0	-
6654 CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	2,802.36	0	-
6665 MEETING EXPENSE-BOARD/ANNUAL	217.50	120.95	185.85	1,007.56	1,500	67
6640 NEWSLETTER/DIRECTORY EXPENSES	0.00	0.00	0.00	0.00	0	-
6220 SOCIAL ACTIVITY EXPENSE	0.00	0.00	0.00	540.47	12,000	5
6221 JULY 4TH FIREWORKS	0.00	0.00	0.00	0.00	18,000	0
6670 WGIPOA/CHAMBER ANNUAL DUES	0.00	0.00	0.00	0.00	1,425	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	0	-
6900 MISCELLANEOUS EXPENSES	0.00	0.00	0.00	(79.00)	20	-395
6460 STORAGE RENTAL	95.00	95.00	95.00	475.00	1,140	42
	<u>1,870.29</u>	<u>8,248.95</u>	<u>1,552.80</u>	<u>20,099.64</u>	<u>86,335</u>	<u>23</u>
CANAL MAINTENANCE						
7001 CANAL MAINTENANCE/DREDGING	0.00	0.00	0.00	0.00	25,000	0
7002 CANAL PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	6,540	0
7003 CANAL BUOYS & SIGNS	0.00	0.00	0.00	0.00	1,000	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,540</u>	<u>0</u>
BEACH MAINTENANCE						
8001 WALKOVERS	0.00	0.00	0.00	0.00	22,500	0
8002 BEACH SAND	0.00	0.00	0.00	2,500.00	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	200	0
8005 BEACH PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	1,000	0
8006 BEACH CLEANING/SEAWEED CLN UP	0.00	0.00	0.00	0.00	35,000	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>58,700</u>	<u>4</u>
TOTAL EXPENSES	21,585.51	29,905.38	24,487.05	131,978.37	499,546	26
NET INCOME	(10,449.15)	(15,845.07)	(21,381.01)	305,247.92	(446)	(****)

Pirates Property Owners' Association
Balance Sheet
 November 2016

	<u>09/30/16</u>	<u>10/31/16</u>	<u>11/30/16</u>
ASSETS			
CURRENT ASSETS			
1021 CHECKING - COMMUNITY ASSN BANC	12,802.13	16,590.77	19,316.23
1030 SAVINGS - TEXAS FIRST BANK	4,634.41	4,634.80	4,635.18
1031 BUS SAVINGS - CAPITAL ONE	227,312.04	227,312.04	227,312.04
1050 SAND FUND- MOODY NAT'L BANK	5,919.82	5,919.87	5,919.92
1040 CHECKING - MOODY NATIONAL BANK	6,831.37	6,831.43	6,831.48
1041 MMKT - COMMUNITY ASSN BANC	175,655.86	151,568.70	120,373.82
1042 MMKT-BBVA COMPASS	243,824.13	243,864.10	243,905.41
1060 MERRILL LYNCH	29,906.98	29,910.03	29,912.98
1143 GEO-TUBE-MOODY BANK	6,206.52	6,206.57	6,206.62
	713,093.26	692,838.31	664,413.68
ACCOUNTS RECEIVABLE			
1249 A/R - 12/13 MAINTENANCE FEES	0.00	0.00	0.00
1250 A/R - 13/14 MAINTENANCE FEES	1,897.98	1,897.98	1,897.98
1251 A/R - 14/15 MAINTENANCE FEES	2,045.41	1,935.96	1,935.96
1252 A/R - 15/16 MAINTENANCE FEES	2,968.33	2,858.88	2,858.88
1253 A/R - 16/17 MAINTENANCE FEES	15,712.00	9,782.46	8,649.83
1220 A/R - JUDGMENTS FORMER OWNERS	11,158.77	6,369.43	6,369.43
1229 A/R - BANKRUPTCY CLAIM AMOUNTS	0.00	0.00	0.00
1288 A/R - COLL/LIEN/NSF/FINES FEES	4,456.29	4,492.67	4,476.97
1298 A/R - RETURNED CHECKS	0.00	0.00	0.00
1290 A/R - FINANCE CHARGE	5,202.68	3,916.95	4,066.76
1292 A/R - LEGAL FEES	6,844.67	5,933.05	6,378.61
1296 A/R - MOWING FEES	1,706.95	899.98	1,139.98
1222 A/R - 2015 MOW PROGRAM	0.00	0.00	0.00
1223 A/R - 2016 MOW PROGRAM	0.00	0.00	0.00
1224 A/R - 2017 MOW PROGRAM	0.00	0.00	0.00
1299 LEGAL FEES -RECOVERED	0.00	0.00	0.00
	51,993.08	38,087.36	37,774.40
TOTAL ASSETS	765,086.34	730,925.67	702,188.08
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2199 A/P - C K M	100.00	170.62	37.50
2015 A/P - ARCHITECTURAL REFUND	52,650.00	49,100.00	44,000.00
2110 A/P - SHOOK ACC INSPECTIONS	2,350.00	2,250.00	2,050.00
2150 A/P - 2015 MOW PROGRAM	0.00	0.00	0.00
2151 A/P - 2016 MOW PROGRAM	6,760.00	5,650.00	4,210.00
2152 A/P - 2017 MOW PROGRAM	0.00	0.00	0.00
2041 A/P - FIRE DEPT STATION NO. 7	2,840.55	2,840.55	2,840.55
	64,700.55	60,011.17	53,138.05
DEFERRED REVENUES/EQUITY			
2400 PPOA-DEFERRED REVENUE	51,993.08	38,087.36	37,774.40
2410 PREPAID ASSESSMENTS	1,090.53	1,370.03	1,199.53
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00
	53,083.61	39,457.39	38,973.93
FUND BALANCE			
3100 FUND BALANCE	200,202.35	200,202.35	200,202.35
3101 HURRICANE DESIGNATION-FUND BAL	45,000.00	45,000.00	45,000.00
3102 CANAL DESIGNATION-FUND BAL	25,000.00	25,000.00	25,000.00
3103 BEACH DESIGNATION-FUND BAL	34,625.83	34,625.83	34,625.83
---- CURRENT YEAR NET INCOME	342,474.00	326,628.93	305,247.92
	647,302.18	631,457.11	610,076.10
TOTAL LIABILITIES AND EQUITY	765,086.34	730,925.67	702,188.08

Pirates Property Owners' Association
Collections Summary
 November 2016

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		<u>Amount</u> <u>Invoiced</u>	<u>Amount</u> <u>Outstanding</u>	<u>Collection</u> <u>Rate (%)</u>
<u>ACCOUNTS RECEIVABLE</u>				
ASSESSMENTS RECEIVABLE				
1249	A/R - 12/13 MAINTENANCE FEES	402,198	0	100
1250	A/R - 13/14 MAINTENANCE FEES	407,508	1,897	100
1251	A/R - 14/15 MAINTENANCE FEES	423,578	1,935	100
1252	A/R - 15/16 MAINTENANCE FEES	423,578	2,858	99
1253	A/R - 16/17 MAINTENANCE FEES	423,252	8,649	98
			<hr/>	
			15,342	
MISC. FEES RECEIVABLE				
1220	A/R - JUDGMENTS FORMER OWNERS		6,369	
1229	A/R - BANKRUPTCY CLAIM AMOUNTS		0	
1288	A/R - COLL/LIEN/NSF/FINES FEES		4,476	
1298	A/R - RETURNED CHECKS		0	
1290	A/R - FINANCE CHARGE		4,066	
1292	A/R - LEGAL FEES		6,378	
1295	A/R - TRASH CAN PICK-UP FEES		0	
1296	A/R - MOWING FEES		1,139	
1222	A/R - 2015 MOW PROGRAM		0	
1223	A/R - 2016 MOW PROGRAM		0	
1299	LEGAL FEES -RECOVERED		0	
			<hr/>	
			22,431	
TOTAL ACCOUNTS RECEIVABLE			<hr/>	
			37,774	

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/01/16	16,590.77					Start Balance
11/20/16	20,000.00		GEN	JE9720	PBCMF	Transfer for payables
11/29/16	20,000.00		GEN	JE9727	PBCMF	Transfer for payables
11/30/16	1.13		GEN	JE9748		Bank account interest - Nov 2016
11/09/16		170.62	CHK	4295	CKM	Collection Ltr Fee
11/09/16		120.00	CHK	4296	Heric	Lawn Service Inv #15304
11/09/16		600.00	CHK	4297	HudsonD	Security-10/24,26,27,11/2 - 20 hrs @ \$30/hr
11/09/16		450.00	CHK	4298	IsaacksD	Security 10/25,31,11/1 - 15 hrs @ \$30/hr
11/09/16		150.00	CHK	4299	RoyM	Security 11/6 - 5 hrs @ \$30/hr
11/09/16		665.66	CHK	4300	CKM	Oct expenses
11/09/16		95.00	CHK	4301	CKM	Dec Storage Unit #39-CKM GL6534
11/09/16		95.94	CHK	4302	Smartwebs	Smartwebs ARC/SmartViol DR Monthly Access
11/09/16		36.47	CHK	4303	CKM	Reimburse for website monthly charges
11/09/16		210.00	CHK	4304	SifuentesP	Security 11/5 - 7 hrs @ \$30/hr
11/09/16		1,575.00	CHK	4305	MinterLnscp	Fall seasonal color intalled @ PB main ent/Marine Blvd #6578
11/09/16		300.00	CHK	4306	MinterLnscp	Install irrigation controller @ PB West Entr Inv #65793
11/09/16		700.00	CHK	4307	ShookT	August ARC Inspections
11/10/16		200.00	CHK	4308	CKM	ARC Fee
11/10/16		850.00	CHK	4309	CamConstruct	ARC Refund
11/14/16		19.08	CHK	4310	City	Water service 8/26/16-9/22/16
11/14/16		57.24	CHK	4311	City	Water Service 8/24/16-9/22/16
11/14/16		146.95	CHK	4312	City	Water Services 8/24/16-9/22/16
11/14/16		21.56	CHK	4313	City	Water Services 8/24/16-9/22/16
11/14/16		47.70	CHK	4314	City	Water Service 8/24/16-9/22/16
11/14/16		1,458.21	CHK	4315	City	Water Service 8/24/16-9/22/16
11/14/16		125.33	CHK	4316	City	Water Service 8/24/16-9/22/16
11/14/16		79.27	CHK	4317	City	Water Service 8/24/16-9/22/16
11/16/16		450.00	CHK	4318	CKM	ARC Fee
11/16/16		950.00	CHK	4319	MunozJ	ARC Refund
11/16/16		100.00	CHK	4320	ShookT	1st & Final ARC Inspections B0702055
11/16/16		850.00	CHK	4321	DeyoR	ARC Refund
11/16/16		900.00	CHK	4322	SantiagoM	ARC Refund
11/22/16		250.00	CHK	4323	CKM	ARC Fees
11/22/16		1,450.00	CHK	4324	McParlandJ	ARC Refund
11/22/16		100.00	CHK	4325	ShookT	1st & Final ARC Inspections B0601075
11/22/16		900.00	CHK	4326	A&DHOME	ACC Refund
11/22/16		900.00	CHK	4327	UnderwoodD	ACC Refund
11/22/16		1,200.00	CHK	4328	HessMark	ACC Refund
11/22/16		850.00	CHK	4329	FeldJ	ACC Refund
11/22/16		850.00	CHK	4330	AltaVista	ACC Refund
11/22/16		100.00	CHK	4331	ShookT	2 Inspections - L0601037
11/22/16		50.00	CHK	4332	ShookT	Final Inspection C0401031
11/22/16		50.00	CHK	4333	ShookT	Final Inspection C0305081
11/28/16		158.42	CHK	4334	Reliant	Electrical service
11/28/16		204.55	CHK	4335	Reliant	Electrical Service-6 meters
11/29/16		288.15	CHK	4336	GCC	#3755-Monthly Dues and
11/29/16		450.00	CHK	4337	HudsonD	Security- 11/7,9,10 - 15 hrs @ \$30/hr
11/29/16		300.00	CHK	4338	RoyM	Security 11/13,20 - 10 hrs @ \$30/hr
11/29/16		700.00	CHK	4339	ShookT	Oct ARC Inspections
11/29/16		450.00	CHK	4340	IsaacksD	Security 11/8,14,15 - 15 hrs @ \$30/hr
11/29/16		3,879.81	CHK	4341	CKM	Dec Management Fee
11/29/16		7,887.00	CHK	4342	MinterLnscp	Nov Service Fee and Mow Program Inv#65800
11/29/16		176.95	CHK	4343	Daughtry	Legal Fees

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/29/16		522.06	CHK	4344	Daughtry	Legal Fees
11/29/16		2,500.00	CHK	4345	MinterLnscp	Mulch for Pirates Beach Inv #65805
11/29/16		240.00	CHK	4346	MinterLnscp	Force mow lot B1001047 & 48, remove grass Inv #65786
11/29/16		1,034.70	CHK	4347	MinterLnscp	Replace sign lights & pedestals at PBWest Inv #65803
11/29/16		360.00	CHK	4348	UnvalleA	Security 11/18,11/19- 12 hrs @ \$30.00ph
11/30/16	19,316.23				End Balance	Debits 40,001.13 Credits 37,275.67
1030 SAVINGS - TEXAS FIRST BANK						
11/01/16	4,634.80				Start Balance	
11/30/16	0.38		GEN	JE9750		Bank account interest - Nov 2016
11/30/16	4,635.18				End Balance	Debits 0.38 Credits 0.00
1040 CHECKING - MOODY NATIONAL BANK						
11/01/16	6,831.43				Start Balance	
11/30/16	0.05		GEN	JE9746		Bank account interest - Nov 2016
11/30/16	6,831.48				End Balance	Debits 0.05 Credits 0.00
1041 MMKT - COMMUNITY ASSN BANC						
11/01/16	151,568.70				Start Balance	
11/01/16	900.69		DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/04/16	2,000.00		DEP	JE9703		Deposit PBCMF-16-197
11/04/16	50.00		DEP	JE9704		Lockbox Deposit PBCMF-16-198
11/07/16	81.60		DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/11/16	3,550.00		DEP	JE9715		Deposit PBCMF-16-200
11/14/16	143.28		DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/17/16	2,000.00		DEP	JE9718		Deposit PBCMF-16-202
11/21/16	7.50		DEP	JE9725		Lockbox Deposit PBCMF-16-203
11/30/16	50.00		DEP	JE9730		Lockbox Deposit PBCMF-16-204
11/30/16	22.05		GEN	JE9749		Bank account interest - Nov 2016
11/20/16		20,000.00	GEN	JE9720	PBCMF	Transfer for payables
11/29/16		20,000.00	GEN	JE9727	PBCMF	Transfer for payables
11/30/16	120,373.82				End Balance	Debits 8,805.12 Credits 40,000.00
1042 MMKT-BBVA COMPASS						
11/01/16	243,864.10				Start Balance	
11/30/16	41.31		GEN	JE9751		Bank account interest - Nov 2016
11/30/16	243,905.41				End Balance	Debits 41.31 Credits 0.00
1050 SAND FUND- MOODY NAT'L BANK						
11/01/16	5,919.87				Start Balance	
11/30/16	0.05		GEN	JE9747		Bank account interest - Nov 2016
11/30/16	5,919.92				End Balance	Debits 0.05 Credits 0.00
1060 MERRILL LYNCH						
11/01/16	29,910.03				Start Balance	
11/30/16	2.95		GEN	JE9744		November Interest
11/30/16	29,912.98				End Balance	Debits 2.95 Credits 0.00
1143 GEO-TUBE-MOODY BANK						
11/01/16	6,206.57				Start Balance	
11/30/16	0.05		GEN	JE9745		Bank account interest - Nov 2016
11/30/16	6,206.62				End Balance	Debits 0.05 Credits 0.00
1253 A/R - 16/17 MAINTENANCE FEES						
11/01/16	9,782.46				Start Balance	
11/01/16		837.51	DEP	JE9701		Lockbox Deposit PBCMF-16-196

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/04/16		50.00	DEP	JE9704		Lockbox Deposit PBCMF-16-198
11/07/16		70.92	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16		124.20	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/30/16		50.00	DEP	JE9730		Lockbox Deposit PBCMF-16-204
11/30/16	8,649.83					Debits 0.00 Credits 1,132.63
1288 A/R - COLL/LIEN/NSF/FINES FEES						
11/01/16	4,492.67					Start Balance
11/21/16	16.94		INV	JE9724		Invoice 2-Cert Mail Fees 11/9/16
11/22/16	7.50		INV	JE9726		Reinvoice Collection Fee 10 Day Letter L0601004
11/01/16		2.64	ADJ	JE9700		Remove Collection Fee & Finance Charges per BOD B0403059
11/01/16		22.50	DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/07/16		7.50	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16		7.50	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/30/16	4,476.97					Debits 24.44 Credits 40.14
1290 A/R - FINANCE CHARGE						
11/01/16	3,916.95					Start Balance
11/30/16	237.99		INV	JE9732		Applied finance charges for November 2016
11/01/16		11.58	ADJ	JE9700		Remove Collection Fee & Finance Charges per BOD B0403059
11/01/16		40.68	DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/03/16		5.68	ADJ	JE9702		Remove Finance Charges new PO B1001012
11/07/16		3.18	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16		11.58	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/30/16		15.48	ADJ	JE9731		Adjust off small balances under \$5.00 on 5 accounts
11/30/16	4,066.76					Debits 237.99 Credits 88.18
1292 A/R - LEGAL FEES						
11/01/16	5,933.05					Start Balance
11/17/16	426.56		INV	JE9719		Invoice legal fees
11/17/16	19.00		INV	JE9719		Invoice legal fees
11/21/16	176.95		INV	JE9721		Invoice legal fees
11/21/16		176.95	ADJ	JE9722		Apply OP to invoice and adj off OP B08MCDAN
11/30/16	6,378.61					Debits 622.51 Credits 176.95
1296 A/R - MOWING FEES						
11/01/16	899.98					Start Balance
11/15/16	200.00		INV	JE9717		Invoice force mows
11/29/16	40.00		INV	JE9728		Invoice force mows
11/29/16		0.00	ADJ	JE9729		\$0 adjust force mowing
11/30/16	1,139.98					Debits 240.00 Credits 0.00
2015 A/P - ARCHITECTURAL REFUND						
11/01/16		49,100.00				Start Balance
11/09/16	1,450.00		GEN	JE9713		RC ARC Deposit to Fine B0901021
11/10/16	850.00		CHK	4309	CamConstruct	ARC Refund C0202034
11/16/16	950.00		CHK	4319	MunozJ	ARC Refund B0702055
11/16/16	850.00		CHK	4321	DeyoR	ARC Refund L0602028
11/16/16	900.00		CHK	4322	SantiagoM	ARC Refund L0610026
11/22/16	1,450.00		CHK	4324	McParlandJ	ARC Refund B0601075
11/22/16	900.00		CHK	4326	A&DHOM	ACC Refund B0211044
11/22/16	900.00		CHK	4327	UnderwoodD	ACC Refund C0401041
11/22/16	1,200.00		CHK	4328	HessMark	ACC Refund L0601037
11/22/16	850.00		CHK	4329	FeldJ	ACC Refund C0305081
11/22/16	850.00		CHK	4330	AltaVista	ACC Refund C0401031
11/04/16		900.00	DEP	JE9703		Deposit PBCMF-16-197 B0310026 Watson

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/04/16		900.00	DEP	JE9703		Deposit PBCMF-16-197 B0206003 Bolin
11/11/16		900.00	DEP	JE9715		Deposit PBCMF-16-200 C0401014 Rainey Pools
11/11/16		900.00	DEP	JE9715		Deposit PBCMF-16-200 B0213006 Parran
11/11/16		1,000.00	DEP	JE9715		Deposit PBCMF-16-200 B0601065 McDaniel Const
11/17/16		1,450.00	DEP	JE9718		Deposit PBCMF-16-202 B0101014 Morrow
11/30/16		44,000.00				End Balance Debits 11,150.00 Credits 6,050.00

2110 A/P - SHOOK ACC INSPECTIONS

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/01/16		2,250.00				Start Balance
11/16/16	50.00		CHK	4320	ShookT	1st ARC inspection B0702055
11/16/16	50.00		CHK	4320	ShookT	Final ARC inspection B0702055
11/22/16	50.00		CHK	4325	ShookT	1st ARC Inspections B0601075
11/22/16	50.00		CHK	4325	ShookT	Final ARC Inspections B0601075
11/22/16	100.00		CHK	4331	ShookT	2 Inspections - L0601037
11/22/16	50.00		CHK	4332	ShookT	Final Inspection C0401031
11/22/16	50.00		CHK	4333	ShookT	Final Inspection C0305081
11/11/16		100.00	DEP	JE9715		Deposit PBCMF-16-200 B0601065 McDanile Const
11/17/16		100.00	DEP	JE9718		Deposit PBCMF-16-202 B0101014 Morrow
11/30/16		2,050.00				End Balance Debits 400.00 Credits 200.00

2151 A/P - 2016 MOW PROGRAM

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/01/16		5,650.00				Start Balance
11/29/16	1,440.00		CHK	4342	MinterLnscp	Nov 96 mows - \$15 per mow
11/30/16		4,210.00				End Balance Debits 1,440.00 Credits 0.00

2199 A/P - C K M

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/01/16		170.62				Start Balance
11/09/16	170.62		CHK	4295	CKM	Collection Ltr Fee
11/10/16	100.00		CHK	4308	CKM	ARC Fee B0206003
11/10/16	100.00		CHK	4308	CKM	ARC Fee B0310026
11/16/16	250.00		CHK	4318	CKM	ARC Fee B0601065
11/16/16	100.00		CHK	4318	CKM	ARC Fee B0213006
11/16/16	100.00		CHK	4318	CKM	ARC Fee C0401014
11/22/16	250.00		CHK	4323	CKM	ARC Fees B0101014
11/01/16		22.50	DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/04/16		100.00	DEP	JE9703		Deposit PBCMF-16-197 B0310026 Watson
11/04/16		100.00	DEP	JE9703		Deposit PBCMF-16-197 B0206003 Bolin
11/07/16		7.50	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/11/16		100.00	DEP	JE9715		Deposit PBCMF-16-200 C0401014 Rainey Pools
11/11/16		100.00	DEP	JE9715		Deposit PBCMF-16-200 B0213006 Parran
11/11/16		250.00	DEP	JE9715		Deposit PBCMF-16-200 B0601065 McDaniel Const
11/14/16		7.50	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/17/16		250.00	DEP	JE9718		Deposit PBCMF-16-202 B0101014 Morrow
11/30/16		37.50				End Balance Debits 1,070.62 Credits 937.50

2400 PPOA-DEFERRED REVENUE

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/01/16		38,087.36				Start Balance
11/01/16	14.22		ADJ	JE9700		Remove Collection Fee & Finance Charges per BOD B0403059
11/01/16	900.69		DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/03/16	5.68		ADJ	JE9702		Remove Finance Charges new PO B1001012
11/04/16	50.00		DEP	JE9704		Lockbox Deposit PBCMF-16-198
11/07/16	81.60		DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16	143.28		DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/21/16	176.95		GEN	JE9723		Apply OP to invoice B08MCDAN
11/29/16	0.00		ADJ	JE9729		\$0 adjust force mowing

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/30/16	50.00		DEP	JE9730		Lockbox Deposit PBCMF-16-204
11/30/16	15.48		ADJ	JE9731		Adjust off small balances under \$5.00 on 5 accounts
11/30/16	1.05		GEN	JE9733		Balance AR to detail
11/15/16		200.00	INV	JE9717		Invoice force mows
11/17/16		445.56	INV	JE9719		Invoice legal fees
11/21/16		176.95	INV	JE9721		Invoice legal fees
11/21/16		1.05	ADJ	JE9722		Apply OP to invoice and adj off OP B08MCDAN
11/21/16		16.94	INV	JE9724		Invoice 2-Cert Mail Fees 11/9/16
11/22/16		7.50	INV	JE9726		Reinvoice Collection Fee 10 Day Letter L0601004
11/29/16		40.00	INV	JE9728		Invoice force mows
11/30/16		237.99	INV	JE9732		Applied finance charges for November 2016
11/30/16		37,774.40				End Balance Debits 1,438.95 Credits 1,125.99
2410 PREPAID ASSESSMENTS						
11/01/16		1,370.03				Start Balance
11/21/16	178.00		ADJ	JE9722		Apply OP to invoice and adj off OP B08MCDAN
11/21/16		7.50	DEP	JE9725		Lockbox Deposit PBCMF-16-203
11/30/16		1,199.53				End Balance Debits 178.00 Credits 7.50
4010 ASSESSMENTS - CURRENT YEAR						
11/01/16		413,462.93				Start Balance
11/01/16		837.51	DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/04/16		50.00	DEP	JE9704		Lockbox Deposit PBCMF-16-198
11/07/16		70.92	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16		124.20	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/30/16		50.00	DEP	JE9730		Lockbox Deposit PBCMF-16-204
11/30/16		414,595.56				End Balance Debits 0.00 Credits 1,132.63
4040 INTEREST DELINQ ASSESSMENTS						
11/01/16		1,957.31				Start Balance
11/01/16		40.68	DEP	JE9701		Lockbox Deposit PBCMF-16-196
11/07/16		3.18	DEP	JE9705		Lockbox Deposit PBCMF-16-199
11/14/16		11.58	DEP	JE9716		Lockbox Deposit PBCMF-16-201
11/30/16		2,012.75				End Balance Debits 0.00 Credits 55.44
4041 INTEREST INCOME						
11/01/16		686.05				Start Balance
11/30/16		2.95	GEN	JE9744		November Interest
11/30/16		0.05	GEN	JE9745		Bank account interest - Nov 2016
11/30/16		0.05	GEN	JE9746		Bank account interest - Nov 2016
11/30/16		0.05	GEN	JE9747		Bank account interest - Nov 2016
11/30/16		1.13	GEN	JE9748		Bank account interest - Nov 2016
11/30/16		22.05	GEN	JE9749		Bank account interest - Nov 2016
11/30/16		0.38	GEN	JE9750		Bank account interest - Nov 2016
11/30/16		41.31	GEN	JE9751		Bank account interest - Nov 2016
11/30/16		754.02				End Balance Debits 0.00 Credits 67.97
4092 ARCHITECTURAL REVIEW FEE						
11/01/16		1,600.00				Start Balance
11/11/16		200.00	DEP	JE9715		Deposit PBCMF-16-200 B0601065 McDaniel Const
11/17/16		200.00	DEP	JE9718		Deposit PBCMF-16-202 B0101014 Morrow
11/30/16		2,000.00				End Balance Debits 0.00 Credits 400.00
4099 ARC/DR FINES						
11/01/16		1,450.00				Start Balance
11/09/16		1,450.00	GEN	JE9713		RC ARC Deposit to Fine B0901021

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/30/16		2,900.00				Debits 0.00 Credits 1,450.00
6110 MANAGEMENT SERVICES						
11/01/16	15,519.24					Start Balance
11/29/16	3,879.81		CHK	4341	CKM	Management Fee -Dec
11/30/16	19,399.05					Debits 3,879.81 Credits 0.00
6135 GCC DUES						
11/01/16	409.20					Start Balance
11/29/16	102.30		CHK	4336	GCC	Monthly Dues
11/30/16	511.50					Debits 102.30 Credits 0.00
6142 LEGAL FEES-CORP.						
11/01/16	415.00					Start Balance
11/29/16	76.50		CHK	4344	Daughtry	Proc.PO payment/forward HOA,prep collection status rept
11/30/16	491.50					Debits 76.50 Credits 0.00
6144 BILLABLE LEGAL FEES						
11/01/16	1,414.43					Start Balance
11/29/16	176.95		CHK	4343	Daughtry	B08MCDAN
11/29/16	37.00		CHK	4344	Daughtry	Legal Fees B0129009,10,11,12,13
11/29/16	19.00		CHK	4344	Daughtry	Legal Fees B0129012
11/29/16	149.78		CHK	4344	Daughtry	Legal Fees C0103003
11/29/16	90.00		CHK	4344	Daughtry	Legal Fees L0602102
11/29/16	149.78		CHK	4344	Daughtry	Legal Fees B0801032
11/30/16	2,036.94					Debits 622.51 Credits 0.00
6146 LEGAL FEES RECOVERED						
11/01/16	0.00					Start Balance
11/21/16		176.95	GEN	JE9723		Apply OP to invoice B08MCDAN
11/30/16		1.05	GEN	JE9733		Balance AR to detail
11/30/16	-178.00					Debits 0.00 Credits 178.00
6176 SECURITY/PATROLLING						
11/01/16	15,990.00					Start Balance
11/09/16	600.00		CHK	4297	HudsonD	Security-10/24,26,27,11/2 - 20 hrs @ \$30/hr
11/09/16	450.00		CHK	4298	IsaacksD	Security 10/25,31,11/1 - 15 hrs @ \$30/hr
11/09/16	150.00		CHK	4299	RoyM	Security 11/6 - 5 hrs @ \$30/hr
11/09/16	210.00		CHK	4304	SifuentesP	Security 11/5 - 7 hrs @ \$30/hr
11/29/16	450.00		CHK	4337	HudsonD	Security 11/7,9,10 - 15 hrs @ \$30.00ph
11/29/16	300.00		CHK	4338	RoyM	Security 11/13,20 - 10 hrs @ \$30/hr
11/29/16	450.00		CHK	4340	IsaacksD	Security 11/8,14,15 - 15 hrs @ \$30/hr
11/29/16	360.00		CHK	4348	UnvalleA	Security 11/18,11/19- 12 hrs @ \$30.00ph
11/30/16	18,960.00					Debits 2,970.00 Credits 0.00
6420 ELECTRICITY						
11/01/16	1,704.14					Start Balance
11/28/16	10.73		CHK	4334	Reliant	13639240-3611 12 mile
11/28/16	9.34		CHK	4334	Reliant	13224670-14041 FM 3005
11/28/16	15.56		CHK	4334	Reliant	13597190-13704 1/2 FM 3005
11/28/16	90.19		CHK	4334	Reliant	13638846- 14305 FM 3005B
11/28/16	32.60		CHK	4334	Reliant	13621321-13709 FM 3005
11/28/16	204.55		CHK	4335	Reliant	80000033722-Electr-6 meters-Streetlights
11/30/16	2,067.11					Debits 362.97 Credits 0.00

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
6430 WATER						
11/01/16	8,298.49					Start Balance
11/14/16	9.54		CHK	4310	City	880305-4026 1/2 Munity Ct 8/26/16-9/22/16
11/14/16	9.54		CHK	4310	City	880320-4102 Sea Eagle 8/26/16-9/22/16
11/14/16	9.54		CHK	4311	City	951360-4109 Fiddler Crab 8/24/16-9/22/16
11/14/16	9.54		CHK	4311	City	959690-12 Mile Rd 8/24/16-9/22/16
11/14/16	9.54		CHK	4311	City	951220-4123 Spoonbill Espl 8/24/16-9/22/16
11/14/16	9.54		CHK	4311	City	950950-4115 Sandpiper Espl - N end 8/24/16-9/22/16
11/14/16	9.54		CHK	4311	City	951590-4101 Sand Crab 8/24/16-9/22/16
11/14/16	9.54		CHK	4311	City	959760-Marina Blvd Espl 8/24/16-9/22/16
11/14/16	9.54		CHK	4312	City	956520-Lucia Cul de Sac 8/24/16-9/22/16
11/14/16	9.54		CHK	4312	City	955390-Bounty Esplanade 8/24/16-9/22/16
11/14/16	9.54		CHK	4312	City	955460-Shallow Reef Esplanade 8/24/16-9/22/16
11/14/16	9.54		CHK	4312	City	951100-4112 Pelican/Esplanade 8/24/16-9/22/16
11/14/16	29.66		CHK	4312	City	950270-4206 San Domingo 8/24/16-9/22/16
11/14/16	9.54		CHK	4312	City	953885-Mutiny & Buccaneer 8/24/16-9/22/16
11/14/16	48.03		CHK	4312	City	954490-13701 Pirates Beach 8/24/16-9/22/16
11/14/16	21.56		CHK	4312	City	952360-4205 Campeche 8/24/16-9/22/16
11/14/16	21.56		CHK	4313	City	952480 4209 Barataria 8/24/16-9/22/16
11/14/16	9.54		CHK	4314	City	956930-Jolly cul de sac sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4314	City	956760-Petite cul de sac sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4314	City	959240-Cutlass Esplanade sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4314	City	958980-Musket Esplanade sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4314	City	950740-4250 Sandpiper sprinkler S.end 8/24/16-9/22/16
11/14/16	9.54		CHK	4315	City	958560-Christmas Tree/Cart sprinkler 8/24/16-9/22/16
11/14/16	72.35		CHK	4315	City	958540-Treasure Circle sprinkler 8/24/16-9/22/16
11/14/16	21.56		CHK	4315	City	952230-4205 Buccaneer Esplanade 8/24/16-9/22/16
11/14/16	1,187.89		CHK	4315	City	959680-Esplanade @ 12 mile Road 8/24/16-9/22/16
11/14/16	145.31		CHK	4315	City	957140-Muscatee cul de sac sprinkler 8/24/16-9/22/16
11/14/16	21.56		CHK	4315	City	952660-4209 Maison Rouge 8/24/16-9/22/16
11/14/16	21.56		CHK	4316	City	900776-4214 Rum Bay Sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4316	City	900781-Swashbuckle Sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4316	City	900814-14203 Treasure Court Sprinkler 8/24/16-9/22/16
11/14/16	9.54		CHK	4316	City	900831-4102 Rum Bay EsplanadeSprkler8/24/16-9/22/16
11/14/16	9.54		CHK	4316	City	900848-4106 Turks Point Sprinkler 8/24/16-9/22/16
11/14/16	65.61		CHK	4316	City	900858-Entrance @3005 Sprinkler 8/24/16-9/22/16
11/14/16	60.19		CHK	4317	City	950581 South Esplanade@ Sea Eagle 8/24/16-9/22/16
11/14/16	9.54		CHK	4317	City	950583 South Esplanade @ Fiddler Crab 8/24/16-9/22/16
11/14/16	9.54		CHK	4317	City	950582 South Esplanade @ Sand Crab 8/24/16-9/22/16
11/30/16	10,253.83					End Balance Debits 1,955.34 Credits 0.00
6450 WEBSITE						
11/01/16	214.49					Start Balance
11/09/16	36.47		CHK	4303	CKM	Reimburse for website monthly charges
11/30/16	250.96					End Balance Debits 36.47 Credits 0.00
6460 STORAGE RENTAL						
11/01/16	380.00					Start Balance
11/09/16	95.00		CHK	4301	CKM	Dec Storage Unit #39-CKM GL6534
11/30/16	475.00					End Balance Debits 95.00 Credits 0.00
6510 GROUNDS MAINTENANCE						
11/01/16	25,788.00					Start Balance
11/29/16	6,447.00		CHK	4342	MinterLnsco	Nov Service Fee

Trial Balance Report

From 11/01/16 to 11/30/16

Date	Debits	Credits	Source	Ckno	Vendor	Reference
11/30/16	32,235.00					Debits 6,447.00 Credits 0.00
6514 IRRIGATION SYSTEM						
11/01/16	2,080.00					Start Balance
11/09/16	300.00		CHK	4306	MinterLnsdp	Install irrigation controller @ PB West Entr Inv #65793
11/30/16	2,380.00					Debits 300.00 Credits 0.00
6521 PROPERTY MAINTENANCE						
11/01/16	1,250.00					Start Balance
11/29/16	160.00		CHK	4346	MinterLnsdp	Force mow lot B1001047 & 48 10/25/16
11/29/16	80.00		CHK	4346	MinterLnsdp	Remove grass from lots
11/30/16	1,490.00					Debits 240.00 Credits 0.00
6530 GENERAL MAINTENANCE						
11/01/16	398.00					Start Balance
11/29/16	1,034.70		CHK	4347	MinterLnsdp	Replace sign lights & pedestals at PBWest Inv #65803
11/30/16	1,432.70					Debits 1,034.70 Credits 0.00
6535 ARCHITECTURAL INSPEC/SMARTWEBS						
11/01/16	2,455.84					Start Balance
11/09/16	53.30		CHK	4302	Smartwebs	Smartwebs ARC Monthly Access
11/09/16	700.00		CHK	4307	ShookT	August ARC Inspections
11/29/16	700.00		CHK	4339	ShookT	Oct ARC Inspections
11/30/16		42.64	GEN	JE9752		RC October SmartViolations 6535>6630
11/30/16	3,866.50					Debits 1,453.30 Credits 42.64
6630 POSTAGE/COPIES/ADMINISTRATIVE						
11/01/16	5,664.18					Start Balance
11/09/16	665.66		CHK	4300	CKM	Expenses -Oct
11/09/16	42.64		CHK	4302	Smartwebs	SmartViolations DR Monthly Service
11/30/16	42.64		GEN	JE9752		RC October SmartViolations 6535>6630
11/30/16	6,415.12					Debits 750.94 Credits 0.00
6665 MEETING EXPENSE-BOARD/ANNUAL						
11/01/16	821.71					Start Balance
11/29/16	185.85		CHK	4336	GCC	Clubhouse Food 10/8/16
11/30/16	1,007.56					Debits 185.85 Credits 0.00
6715 LANDSCAPE SUPPLIES						
11/01/16	0.00					Start Balance
11/29/16	2,500.00		CHK	4345	MinterLnsdp	Mulch for Pirates Beach
11/30/16	2,500.00					Debits 2,500.00 Credits 0.00
6798 BEAUTIFICATION DONATIONS EXP						
11/01/16	7,920.50					Start Balance
11/09/16	120.00		CHK	4296	Heric	Oct Lawn Service
11/09/16	1,575.00		CHK	4305	MinterLnsdp	Fall seasonal color intalled @ PB main ent/Marine Blvd
11/30/16	9,615.50					Debits 1,695.00 Credits 0.00

Pirates Property Owners' Association
Income Statement Fiscal year ending June 30, 2017
Current Fiscal Year

	<u>Jul 16</u>	<u>Aug 16</u>	<u>Sep 16</u>	<u>Oct 16</u>	<u>Nov 16</u>	<u>Dec 16</u>	<u>Jan 17</u>	<u>Feb 17</u>	<u>Mar 17</u>	<u>Apr 17</u>	<u>May 17</u>	<u>Jun 17</u>
REVENUES												
4010 ASSESSMENTS - CURRENT YEAR	363,562.45	34,037.01	9,933.93	5,929.54	1,132.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4015 ASSESSMENTS - PRIOR YEARS	0.00	317.98	0.00	218.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4012 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4030 JUDGMENTS	0.00	0.00	0.00	4,789.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4029 BANKRUPTCY PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4040 INTEREST DELINQ ASSESSMENTS	0.00	315.82	149.24	1,492.25	55.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4041 INTEREST INCOME	48.32	48.08	519.31	70.34	67.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4042 DIVIDEND INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4044 COLLECTION/LIEN/NSF/LATE FEES	16.94	143.94	33.88	234.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4060 MOWING PROGRAM REVENUE	0.00	200.00	0.00	(200.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4046 LEGAL FEES RECOVERED	0.00	440.97	0.00	1,275.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4086 ANNUAL MEETING/DINNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4090 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4097 TELEPHONE DIRECTORY REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4092 ARCHITECTURAL REVIEW FEE	800.00	200.00	400.00	200.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4098 ENVIRONMENTAL IMPACT FEE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4099 ARC/DR FINES	0.00	1,450.00	0.00	0.00	1,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4085 FOURTH OF JULY FIREWORKS	2,400.00	235.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4087 FOURTH OF JULY BAND/PARADE	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4096 BEAUTIFICATION DONATIONS	225.00	0.00	100.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4100 SECURITY DONATIONS	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4084 GENERAL FUNDRAISING	6,434.43	(2,802.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4091 SPECIAL DUNES CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	374,337.14	34,586.44	11,136.36	14,060.31	3,106.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENSES												
CONTRACTS/SERVICES												
6110 MANAGEMENT SERVICES	3,879.81	3,879.81	3,879.81	3,879.81	3,879.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6115 COLLECTION/LIEN FEE	0.00	0.00	87.50	87.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6150 CPA - TAX RETURNS/AUDIT	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6135 GCC DUES	0.00	204.60	102.30	102.30	102.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6176 SECURITY/PATROLLING	3,990.00	4,650.00	4,650.00	2,700.00	2,970.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6177 SECURITY CAMERAS	3,582.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6510 GROUNDS MAINTENANCE	6,447.00	6,447.00	6,447.00	6,447.00	6,447.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	17,898.81	15,431.41	15,166.61	13,216.61	13,399.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UTILITIES												
6420 ELECTRICITY	0.00	716.23	606.91	381.00	362.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6430 WATER	1,565.23	690.75	2,253.16	3,789.35	1,955.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6450 WEBSITE	37.63	101.59	75.27	0.00	36.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,602.86	1,508.57	2,935.34	4,170.35	2,354.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REPAIR & MAINTENANCE												
6514 IRRIGATION SYSTEM	580.00	0.00	0.00	1,500.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6518 SIGNS	0.00	1,383.00	635.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6530 GENERAL MAINTENANCE	0.00	0.00	398.00	0.00	1,034.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6535 ARCHITECTURAL	53.30	1,553.30	53.30	795.94	1,410.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Pirates Property Owners' Association

Income Statement Fiscal year ending June 30, 2017

Current Fiscal Year

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17
6596 SPECIAL PROJECTS (B OF D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6597 REPLACEMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6715 LANDSCAPE SUPPLIES	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6798 BEAUTIFICATION DONATIONS EXP	5,120.00	120.00	0.00	2,680.50	1,695.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>5,753.30</u>	<u>3,056.30</u>	<u>1,086.30</u>	<u>4,976.44</u>	<u>6,940.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LOT MOWING/TRASH CAN PROGRAM												
6520 MOWING PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6525 USE A/P ACCOUNT-MOW PRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6521 PROPERTY MAINTENANCE	210.00	320.00	720.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6522 PROPERTY MAINT RECOVERED	(599.95)	(108.47)	(193.03)	(706.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6528 HURRICANE/STORM REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>(389.95)</u>	<u>211.53</u>	<u>526.97</u>	<u>(706.97)</u>	<u>240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GENERAL ADMINISTRATIVE												
6610 INSURANCE	308.00	(54.31)	0.00	6,334.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6620 TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6630 POSTAGE/COPIES/ADMINISTRATIVE	2,617.88	667.79	1,242.51	1,136.00	750.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6142 LEGAL FEES-CORP.	54.00	94.50	67.50	199.00	76.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6144 BILLABLE LEGAL FEES	152.00	650.65	247.78	364.00	622.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6146 LEGAL FEES RECOVERED	0.00	0.00	0.00	0.00	(178.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6654 CONTRIBUTIONS/DONATIONS	0.00	2,802.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6665 MEETING EXPENSE-BOARD/ANNUAL	0.00	483.26	217.50	120.95	185.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6640 NEWSLETTER/DIRECTORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6220 SOCIAL ACTIVITY EXPENSE	0.00	540.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6221 JULY 4TH FIREWORKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6670 WGIPOA/CHAMBER ANNUAL DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6671 CEPRA FUNDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6800 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6850 RESERVE EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6900 MISCELLANEOUS EXPENSES	(79.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6460 STORAGE RENTAL	95.00	95.00	95.00	95.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>3,147.88</u>	<u>5,279.72</u>	<u>1,870.29</u>	<u>8,248.95</u>	<u>1,552.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CANAL MAINTENANCE												
7001 CANAL MAINTENANCE/DREDGING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7002 CANAL PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7003 CANAL BUOYS & SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
BEACH MAINTENANCE												
8001 WALKOVERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8002 BEACH SAND	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8003 DUNE AND FENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8004 DUNE SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8005 BEACH PERMITS/CONSULTANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8006 BEACH CLEANING/SEAWEED CLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Pirates Property Owners' Association

Income Statement Fiscal year ending June 30, 2017

Current Fiscal Year

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	<u>Jul 16</u>	<u>Aug 16</u>	<u>Sep 16</u>	<u>Oct 16</u>	<u>Nov 16</u>	<u>Dec 16</u>	<u>Jan 17</u>	<u>Feb 17</u>	<u>Mar 17</u>	<u>Apr 17</u>	<u>May 17</u>	<u>Jun 17</u>
TOTAL EXPENSES	28,012.90	27,987.53	21,585.51	29,905.38	24,487.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	346,324.24	6,598.91 (	10,449.15) (	15,845.07) (	21,381.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Pirates Property Owners' Association
Balance Sheet Fiscal year ending June 30, 2017
Current Fiscal Year

	<u>07/31/16</u>	<u>08/31/16</u>	<u>09/30/16</u>	<u>10/31/16</u>	<u>11/30/16</u>	<u>12/31/16</u>	<u>01/31/17</u>	<u>02/28/17</u>	<u>03/31/17</u>	<u>04/30/17</u>	<u>05/31/17</u>	<u>06/30/17</u>
ASSETS												
CURRENT ASSETS												
1021	CHECKING - COMMUNITY ASSN	8,284.17	22,916.84	12,802.13	16,590.77	19,316.23	0.00	0.00	0.00	0.00	0.00	0.00
1030	SAVINGS - TEXAS FIRST BANK	4,633.64	4,634.03	4,634.41	4,634.80	4,635.18	0.00	0.00	0.00	0.00	0.00	0.00
1031	BUS SAVINGS - CAPITAL ONE	226,865.48	226,865.48	227,312.04	227,312.04	227,312.04	0.00	0.00	0.00	0.00	0.00	0.00
1050	SAND FUND- MOODY NAT'L BANK	5,919.72	5,919.77	5,919.82	5,919.87	5,919.92	0.00	0.00	0.00	0.00	0.00	0.00
1040	CHECKING - MOODY NATIONAL	6,831.25	6,831.31	6,831.37	6,831.43	6,831.48	0.00	0.00	0.00	0.00	0.00	0.00
1041	MMKT - COMMUNITY ASSN BANC	192,110.62	176,519.20	175,655.86	151,568.70	120,373.82	0.00	0.00	0.00	0.00	0.00	0.00
1042	MMKT-BBVA COMPASS	243,770.64	243,782.83	243,824.13	243,864.10	243,905.41	0.00	0.00	0.00	0.00	0.00	0.00
1060	MERRILL LYNCH	29,900.79	29,904.03	29,906.98	29,910.03	29,912.98	0.00	0.00	0.00	0.00	0.00	0.00
1143	GEO-TUBE-MOODY BANK	6,206.42	6,206.47	6,206.52	6,206.57	6,206.62	0.00	0.00	0.00	0.00	0.00	0.00
		<u>724,522.73</u>	<u>723,579.96</u>	<u>713,093.26</u>	<u>692,838.31</u>	<u>664,413.68</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
ACCOUNTS RECEIVABLE												
1249	A/R - 12/13 MAINTENANCE FEES	313.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1250	A/R - 13/14 MAINTENANCE FEES	2,215.82	1,897.98	1,897.98	1,897.98	1,897.98	0.00	0.00	0.00	0.00	0.00	0.00
1251	A/R - 14/15 MAINTENANCE FEES	2,369.61	2,045.41	2,045.41	1,935.96	1,935.96	0.00	0.00	0.00	0.00	0.00	0.00
1252	A/R - 15/16 MAINTENANCE FEES	3,292.53	2,968.33	2,968.33	2,858.88	2,858.88	0.00	0.00	0.00	0.00	0.00	0.00
1253	A/R - 16/17 MAINTENANCE FEES	60,541.32	25,649.21	15,712.00	9,782.46	8,649.83	0.00	0.00	0.00	0.00	0.00	0.00
1220	A/R - JUDGMENTS FORMER	6,369.43	6,369.43	11,158.77	6,369.43	6,369.43	0.00	0.00	0.00	0.00	0.00	0.00
1229	A/R - BANKRUPTCY CLAIM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1288	A/R - COLL/LIEN/NSF/FINES FEES	4,463.44	4,397.00	4,456.29	4,492.67	4,476.97	0.00	0.00	0.00	0.00	0.00	0.00
1298	A/R - RETURNED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1290	A/R - FINANCE CHARGE	4,331.56	3,799.97	5,202.68	3,916.95	4,066.76	0.00	0.00	0.00	0.00	0.00	0.00
1292	A/R - LEGAL FEES	6,387.21	6,596.89	6,844.67	5,933.05	6,378.61	0.00	0.00	0.00	0.00	0.00	0.00
1296	A/R - MOWING FEES	808.45	899.98	1,706.95	899.98	1,139.98	0.00	0.00	0.00	0.00	0.00	0.00
1222	A/R - 2015 MOW PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1223	A/R - 2016 MOW PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224	A/R - 2017 MOW PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1299	LEGAL FEES -RECOVERED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>91,092.51</u>	<u>54,624.20</u>	<u>51,993.08</u>	<u>38,087.36</u>	<u>37,774.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS		815,615.24	778,204.16	765,086.34	730,925.67	702,188.08	0.00	0.00	0.00	0.00	0.00	0.00

Pirates Property Owners' Association
Balance Sheet Fiscal year ending June 30, 2017
Current Fiscal Year

	<u>07/31/16</u>	<u>08/31/16</u>	<u>09/30/16</u>	<u>10/31/16</u>	<u>11/30/16</u>	<u>12/31/16</u>	<u>01/31/17</u>	<u>02/28/17</u>	<u>03/31/17</u>	<u>04/30/17</u>	<u>05/31/17</u>	<u>06/30/17</u>
LIABILITIES AND EQUITY												
ACCOUNTS PAYABLE												
2199 A/P - C K M	0.00	40.00	100.00	170.62	37.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015 A/P - ARCHITECTURAL REFUND	55,100.00	50,650.00	52,650.00	49,100.00	44,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110 A/P - SHOOK ACC INSPECTIONS	2,300.00	2,300.00	2,350.00	2,250.00	2,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2150 A/P - 2015 MOW PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2151 A/P - 2016 MOW PROGRAM	11,106.00	9,077.00	6,760.00	5,650.00	4,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2152 A/P - 2017 MOW PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2041 A/P - FIRE DEPT STATION NO. 7	4,223.57	2,840.55	2,840.55	2,840.55	2,840.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>72,729.57</u>	<u>64,907.55</u>	<u>64,700.55</u>	<u>60,011.17</u>	<u>53,138.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
DEFERRED REVENUES/EQUITY												
2400 PPOA-DEFERRED REVENUE	91,092.51	54,624.20	51,993.08	38,087.36	37,774.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 PREPAID ASSESSMENTS	640.74	921.08	1,090.53	1,370.03	1,199.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>91,733.25</u>	<u>55,545.28</u>	<u>53,083.61</u>	<u>39,457.39</u>	<u>38,973.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE												
3100 FUND BALANCE	200,202.35	200,202.35	200,202.35	200,202.35	200,202.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3101 HURRICANE DESIGNATION-FUND	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3102 CANAL DESIGNATION-FUND BAL	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3103 BEACH DESIGNATION-FUND BAL	34,625.83	34,625.83	34,625.83	34,625.83	34,625.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
---- CURRENT YEAR NET INCOME	346,324.24	352,923.15	342,474.00	326,628.93	305,247.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>651,152.42</u>	<u>657,751.33</u>	<u>647,302.18</u>	<u>631,457.11</u>	<u>610,076.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES AND EQUITY	815,615.24	778,204.16	765,086.34	730,925.67	702,188.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00