

Laffite's Cove at Pirates' Beach Nature Society  
**Income Statement**  
 April 2013

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	<u>Feb 2013</u>	<u>Mar 2013</u>	<u>Apr 2013</u>	<u>Year Total</u>	<u>Budget</u>	<u>Pct</u>
<b>REVENUES</b>						
4010 ASSESSMENTS - CURRENT YEAR	1,630.08	1,448.96	1,267.84	67,189.12	69,554	97
4015 MARSH RESTORATION ASSESSMENT	0.00	0.00	0.00	0.00	0	-
4020 ASSESSMENTS - PRIOR YEARS	0.00	0.00	0.00	0.00	800	0
4040 INTEREST DELINQ ASSESSMENTS	5.44	27.20	35.36	68.00	0	-
4041 INTEREST	18.78	17.35	16.68	77.27	150	52
4025 COLLECTION/LIEN/NSF/LATE FEES	0.00	0.00	0.00	0.00	0	-
4090 MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	-
4095 DONATIONS	0.00	0.00	0.00	0.00	0	-
4092 ARC REVIEW FEES/REVENUE	0.00	0.00	0.00	0.00	0	-
4098 ACC ENVIRONMENTAL IMPACT FEE	0.00	0.00	0.00	0.00	0	-
<b>TOTAL REVENUES</b>	<b>1,654.30</b>	<b>1,493.51</b>	<b>1,319.88</b>	<b>67,334.39</b>	<b>70,504</b>	<b>95</b>
<b>EXPENSES</b>						
<b>PRESERVES</b>						
6510 SCHEDULED MAINT CONTRACTS	350.00	350.00	350.00	1,400.00	6,000	23
6512 NON-SCHEDULED MINOR MAINT<\$400	262.50	112.50	720.18	1,411.96	15,000	9
6514 NON-SCHEDULED MAJOR MAINT>\$400	580.00	687.65	0.00	1,267.65	5,000	25
6515 IMPROVEMENTS (PLANTS ETC.)	0.00	0.00	0.00	0.00	1,500	0
6518 IMPROVEMENTS-SIGNS,BRIDGES,ETC	0.00	0.00	234.04	234.04	2,000	12
6430 UTILITIES - WATER	31.29	31.29	44.25	215.88	1,800	12
6712 *INACTIVE* (plants/supplies)	0.00	0.00	0.00	0.00	0	-
6880 *INACTIVE* (special projects)	0.00	0.00	0.00	0.00	0	-
	1,223.79	1,181.44	1,348.47	4,529.53	31,300	14
<b>CANALS</b>						
6519 BUOYS	0.00	0.00	0.00	0.00	1,000	0
6558 WATER QUALITY CONTROL/CANAL	0.00	0.00	0.00	0.00	0	-
6560 MARSH SHELF	0.00	0.00	0.00	0.00	12,000	0
6561 DREDGE SPOIL B ENG	0.00	0.00	0.00	0.00	0	-
6562 DREDGE SPOIL B MAINTENANCE	0.00	0.00	0.00	0.00	0	-
6563 CANAL DREDGE	0.00	0.00	0.00	0.00	8,000	0
	0.00	0.00	0.00	0.00	21,000	0
<b>MANAGEMENT</b>						
6110 MANAGEMENT SERVICES	567.51	567.51	567.51	2,270.04	7,000	32
6115 COLLECTION/LIEN FEES	0.00	0.00	0.00	0.00	350	0
6134 LICENSES/PERMITS	0.00	0.00	0.00	0.00	200	0
6142 CORPORATE LEGAL	0.00	0.00	0.00	0.00	25,000	0
6144 BILLABLE LEGAL FEES	0.00	0.00	0.00	0.00	0	-
6146 LEGAL FEES RECOVERED	0.00	0.00	0.00	0.00	0	-
6150 CPA SERVICES	0.00	0.00	0.00	0.00	200	0
6160 WEBSITE	0.00	0.00	0.00	1,000.00	500	200
	567.51	567.51	567.51	3,270.04	33,250	9
<b>ADMINISTRATIVE SERVICES-OTHER</b>						
6610 INSURANCE	0.00	0.00	0.00	3,173.00	3,200	99
6620 TAXES - PROPERTY	0.00	0.00	0.00	0.00	50	0
6630 POSTAGE\COPIES	249.12	71.67	1,293.23	1,672.29	2,200	76
6665 MEETING EXPENSE	112.10	0.00	266.39	378.49	800	47
6668 DIRECTORS FEES	0.00	0.00	0.00	0.00	0	-
6900 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	230.00	0	-
6901 RESERVE FUND	0.00	0.00	0.00	0.00	0	-
	361.22	71.67	1,559.62	5,453.78	6,250	87
<b>TOTAL EXPENSES</b>	<b>2,152.52</b>	<b>1,820.62</b>	<b>3,475.60</b>	<b>13,253.35</b>	<b>91,800</b>	<b>14</b>
<b>NET INCOME</b>	<b>( 498.22)</b>	<b>( 327.11)</b>	<b>( 2,155.72)</b>	<b>54,081.04</b>	<b>( 21,296)</b>	<b>( 254)</b>

Laffite's Cove at Pirates' Beach Nature Society  
**Balance Sheet**  
 April 2013

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	<u>02/28/13</u>	<u>03/31/13</u>	<u>04/30/13</u>
<b><u>ASSETS</u></b>			
<b>CURRENT ASSETS</b>			
1030 CHECKING - TEXAS FIRST BANK	13,837.15	12,017.69	8,542.97
1040 SAVINGS - TEXAS FIRST BANK	190,345.28	191,837.63	193,197.51
	<u>204,182.43</u>	<u>203,855.32</u>	<u>201,740.48</u>
<b>ACCOUNTS RECEIVABLE</b>			
1242 A/R - 2005 ASSESSMENTS	0.00	0.00	0.00
1244 A/R - 2006 ASSESSMENTS	0.00	0.00	0.00
1245 A/R - 2007 ASSESSMENTS	0.00	0.00	0.00
1246 A/R - 2008 ASSESSMENTS	0.00	0.00	0.00
1247 A/R - 2009 ASSESSMENTS	0.00	0.00	0.00
1248 A/R - 2010 ASSESSMENTS	0.00	0.00	0.00
1249 A/R - 2011 ASSESSMENTS	181.12	181.12	181.12
1250 A/R - 2012 ASSESSMENTS	362.24	362.24	362.24
1251 A/R - 2013 ASSESSMENTS	3,622.40	2,173.44	905.60
1289 MARSH RESTORATION ASSESSMENT	0.00	0.00	0.00
1288 A/R - COLLECTION/LIEN/NSF FEES	157.50	179.61	213.73
1292 A/R - LEGAL FEES	0.00	0.00	0.00
1290 A/R - FINANCE CHARGE/DELQ FEES	261.12	261.12	250.24
1298 A/R - RETURNED CHECKS	0.00	0.00	0.00
	<u>4,584.38</u>	<u>3,157.53</u>	<u>1,912.93</u>
<b>TOTAL ASSETS</b>	<b>208,766.81</b>	<b>207,012.85</b>	<b>203,653.41</b>
<b><u>LIABILITIES AND EQUITY</u></b>			
<b>ACCOUNTS PAYABLE</b>			
2015 A/P - ACC REFUNDABLE DEPOSITS	1,000.00	1,000.00	1,000.00
2110 A/P - INSPECTION FEE	100.00	100.00	100.00
2199 A/P - CKM	0.00	0.00	40.88
	<u>1,100.00</u>	<u>1,100.00</u>	<u>1,140.88</u>
<b>DEFERRED REVENUES</b>			
2400 UNCOLLECTED RECEIVABLES	4,584.38	3,157.53	1,912.93
2410 ASSESSMENT OVERPAYMENTS	105.71	105.71	105.71
2420 ASSESSMENTS PAID IN ADVANCE	0.00	0.00	0.00
	<u>4,690.09</u>	<u>3,263.24</u>	<u>2,018.64</u>
<b>FUND BALANCE</b>			
3100 FUND BALANCE	146,412.85	146,412.85	146,412.85
---- CURRENT YEAR NET INCOME	56,563.87	56,236.76	54,081.04
	<u>202,976.72</u>	<u>202,649.61</u>	<u>200,493.89</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>208,766.81</b>	<b>207,012.85</b>	<b>203,653.41</b>

Laffite's Cove at Pirates' Beach Nature Society  
**Collections Summary**  
 April 2013

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	<u>Amount Invoiced</u>	<u>Amount Outstanding</u>	<u>Collection Rate (%)</u>
<b><u>ACCOUNTS RECEIVABLE</u></b>			
ASSESSMENTS RECEIVABLE			
1242 A/R - 2005 ASSESSMENTS	67,550	0	100
1244 A/R - 2006 ASSESSMENTS	66,150	0	100
1245 A/R - 2007 ASSESSMENTS	66,150	0	100
1246 A/R - 2008 ASSESSMENTS	68,463	0	100
1247 A/R - 2009 ASSESSMENTS	68,463	0	100
1248 A/R - 2010 ASSESSMENTS	68,463	0	100
1249 A/R - 2011 ASSESSMENTS	68,101	181	100
1250 A/R - 2012 ASSESSMENTS	68,101	362	99
1251 A/R - 2013 ASSESSMENTS	68,101	905	99
1289 MARSH RESTORATION ASSESSMENT	64,074	0	100
		<hr/> 1,448	
MISC. FEES RECEIVABLE			
1288 A/R - COLLECTION/LIEN/NSF FEES		213	
1292 A/R - LEGAL FEES		0	
1290 A/R - FINANCE CHARGE/DELQ FEES		250	
1298 A/R - RETURNED CHECKS		0	
		<hr/> 463	
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<hr/> <b>1,912</b>	

**Trial Balance Report**

From 04/01/13 to 04/30/13

Date	Debits	Credits	Source	Ckno	Vendor	Reference
<b>1030 CHECKING - TEXAS FIRST BANK</b>						
04/30/13	0.88		GEN	JE1847		Record interest
04/10/13		44.25	CHK	2692	City	Water
04/10/13		1293.23	CHK	2693	CKM	Mar Expenses
04/10/13		350.00	CHK	2694	Heric	Mar Grounds Maintenance Inv #8448
04/10/13		325.00	CHK	2695	ShaneyfeltCo	One Man working with Mort 1/23 2/19,4/1 Mowing, edging, clear
04/10/13		529.22	CHK	2696	VollerMort	Reimburse Board Member for out of pocket expenses for Repair
04/24/13		567.51	CHK	2697	CKM	May Management Fee
04/24/13		266.39	CHK	2698	GCC	Meeting Room and Food for Meeting 3/23/13
04/24/13		100.00	CHK	2699	ShaneyfeltCo	One Man to work with Mort, Andy trimming and weedeating 4/18
<b>Subtotal</b>	<b>0.88</b>	<b>3475.60</b>				
<b>1040 SAVINGS - TEXAS FIRST BANK</b>						
04/10/13	569.90		DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13	393.56		DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13	380.62		DEP	JE1844		Deposit LCNSPOA-13-015
04/30/13	15.80		GEN	JE1848		Record interest
<b>Subtotal</b>	<b>1359.88</b>	<b>0.00</b>				
<b>1251 A/R - 2013 ASSESSMENTS</b>						
04/10/13		543.36	DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13		362.24	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		362.24	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>0.00</b>	<b>1267.84</b>				
<b>1288 A/R - COLLECTION/LIEN/NSF FEES</b>						
04/03/13	75.00		INV	JE1839		Invoice 10-Collection fee 10 Day Letter
04/10/13		18.38	DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13		15.00	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		7.50	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>75.00</b>	<b>40.88</b>				
<b>1290 A/R - FINANCE CHARGE/DELQ FEES</b>						
04/30/13	24.48		INV	JE1845		Applied finance charges for April 2013
04/10/13		8.16	DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13		16.32	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		10.88	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>24.48</b>	<b>35.36</b>				
<b>2199 A/P - CKM</b>						
04/10/13		18.38	DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13		15.00	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		7.50	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>0.00</b>	<b>40.88</b>				
<b>2400 UNCOLLECTED RECEIVABLES</b>						
04/10/13	569.90		DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13	393.56		DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13	380.62		DEP	JE1844		Deposit LCNSPOA-13-015
04/03/13		75.00	INV	JE1839		Invoice 10-Collection fee 10 Day Letter
04/30/13		24.48	INV	JE1845		Applied finance charges for April 2013
<b>Subtotal</b>	<b>1344.08</b>	<b>99.48</b>				
<b>4010 ASSESSMENTS - CURRENT YEAR</b>						
04/10/13		543.36	DEP	JE1842		Deposit LCNSPOA-13-013
04/18/13		362.24	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		362.24	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>0.00</b>	<b>1267.84</b>				
<b>4040 INTEREST DELINQ ASSESSMENTS</b>						
04/10/13		8.16	DEP	JE1842		Deposit LCNSPOA-13-013

**Trial Balance Report**

From 04/01/13 to 04/30/13

Date	Debits	Credits	Source	Ckno	Vendor	Reference
04/18/13		16.32	DEP	JE1843		Deposit LCNSPOA-13-014
04/25/13		10.88	DEP	JE1844		Deposit LCNSPOA-13-015
<b>Subtotal</b>	<b>0.00</b>	<b>35.36</b>				
<b>4041 INTEREST</b>						
04/30/13		0.88	GEN	JE1847		Record interest
04/30/13		15.80	GEN	JE1848		Record interest
<b>Subtotal</b>	<b>0.00</b>	<b>16.68</b>				
<b>6110 MANAGEMENT SERVICES</b>						
04/24/13	567.51		CHK	2697	CKM	Management Fee -May
<b>Subtotal</b>	<b>567.51</b>	<b>0.00</b>				
<b>6430 UTILITIES - WATER</b>						
04/10/13	44.25		CHK	2692	City	900188- 13415 Jibstay Ct Sprinkler
<b>Subtotal</b>	<b>44.25</b>	<b>0.00</b>				
<b>6510 SCHEDULED MAINT CONTRACTS</b>						
04/10/13	350.00		CHK	2694	Heric	Mar Grounds Maintenance
<b>Subtotal</b>	<b>350.00</b>	<b>0.00</b>				
<b>6512 NON-SCHEDULED MINOR MAINT&lt;\$400</b>						
04/10/13	112.50		CHK	2695	ShaneyfeltCo	One Man working with Mort 1/23 Inv#268
04/10/13	112.50		CHK	2695	ShaneyfeltCo	One Man working with Mort on 2/20 Inv #278
04/10/13	100.00		CHK	2695	ShaneyfeltCo	One man working with Mort 4/1 Inv #300
04/10/13	85.98		CHK	2696	VollerMort	Fence posts, screws, pressure cap gloves, machete
04/10/13	209.20		CHK	2696	VollerMort	Trash Clearing, Signs, Mulch, Boardwalk, irrigation repair
04/24/13	100.00		CHK	2699	ShaneyfeltCo	One Man to Work with Mort weed eating and trim 4/18
<b>Subtotal</b>	<b>720.18</b>	<b>0.00</b>				
<b>6518 IMPROVEMENTS-SIGNS,BRIDGES,ETC</b>						
04/10/13	234.04		CHK	2696	VollerMort	300' Rope
<b>Subtotal</b>	<b>234.04</b>	<b>0.00</b>				
<b>6630 POSTAGE/COPIES</b>						
04/10/13	1293.23		CHK	2693	CKM	Expenses - Mar
<b>Subtotal</b>	<b>1293.23</b>	<b>0.00</b>				
<b>6665 MEETING EXPENSE</b>						
04/24/13	177.89		CHK	2698	GCC	Food for Meeting 3/23/13
04/24/13	88.50		CHK	2698	GCC	Room Rental
<b>Subtotal</b>	<b>266.39</b>	<b>0.00</b>				
<b>Total</b>	<b>6279.92</b>	<b>6279.92</b>				

**AR Breakdown**

As of 04/30/13

GLAcct	Description	Invoices	GLedger	Difference
1242	2005 MAINTENANCE FEE	0.00	0.00	0.00
1244	2006 MAINTENANCE FEE	0.00	0.00	0.00
1245	2007 MAINTENANCE FEE	0.00	0.00	0.00
1246	2008 MAINTENANCE FEE	0.00	0.00	0.00
1247	2009 MAINTENANCE FEE	0.00	0.00	0.00
1248	2010 MAINTENANCE FEE	0.00	0.00	0.00
1249	2011 MAINTENANCE FEE	181.12	181.12	0.00
1250	2012 MAINTENANCE FEE	362.24	362.24	0.00
1251	2013 MAINTENANCE FEE	905.60	905.60	0.00
1288	COLLECTION FEE	213.73	213.73	0.00
1289	MARSH RESTORATION	0.00	0.00	0.00
1290	2005 FINANCE CHARGE	250.24	250.24	0.00
1292	AR LEGAL FEES	0.00	0.00	0.00
1298	RETURNED CHECK	0.00	0.00	0.00
2410	OVERPAYMENT	( 105.71)	( 105.71)	0.00
		<u>1,807.22</u>	<u>1,807.22</u>	<u>0.00</u>

# Bank Statement Reconciliation

Account: 1030 - CHECKING - TEXAS FIRST BANK (23151555)

Month: April 2013

<b>Balance per bank statement dated 04/30/13</b>	<b>8,542.97</b>
<b>Plus outstanding deposits</b>	<b>0.00</b>
<b>Less outstanding checks</b>	<b>0.00</b>

<b>Balance per bank statement reconciliation</b>	<b>8,542.97</b>
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<b>Balance from last reconciliation</b>	<b>12,017.69</b>
<b>Plus deposits made during the month</b>	<b>0.00</b>
<b>Plus other debits during the month</b>	<b>0.88</b>

04/30/13	0.88 GEN JE1847	Record interest
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<b>Less checks written during the month</b>	<b>3,475.60</b>
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04/10/13	44.25 CHK 2692	City	Water
04/10/13	1,293.23 CHK 2693	CKM	Mar Expenses
04/10/13	350.00 CHK 2694	Heric	Mar Grounds Maintenance Inv #8448
04/10/13	325.00 CHK 2695	ShaneyfeltCo	One Man working with Mort 1/23 2/19,4/1Mowing, edging, clear
04/10/13	529.22 CHK 2696	VollerMort	Reimburse Board Member for out of pocket expenses for Repair
04/24/13	567.51 CHK 2697	CKM	May Management Fee
04/24/13	266.39 CHK 2698	GCC	Meeting Room and Food for Meeting 3/23/13
04/24/13	100.00 CHK 2699	ShaneyfeltCo	One Man to work with Mort, Andy trimming and weedeating 4/18

<b>Less other credits during the month</b>	<b>0.00</b>
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<b>Balance per general ledger reconciliation</b>	<b>8,542.97</b>
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# Bank Statement Reconciliation

Account: 1040 - SAVINGS - TEXAS FIRST BANK (23509661)

Month: April 2013

<b>Balance per bank statement dated 04/30/13</b>		<b>193,197.51</b>
<b>Plus outstanding deposits</b>		<b>0.00</b>
<b>Less outstanding checks</b>		<b>0.00</b>
<b>Balance per bank statement reconciliation</b>		<b>193,197.51</b>
<b>Balance from last reconciliation</b>		<b>191,837.63</b>
<b>Plus deposits made during the month</b>		<b>1,344.08</b>
04/10/13	569.90 DEP JE1842	Deposit LCNSPOA-13-013
04/18/13	393.56 DEP JE1843	Deposit LCNSPOA-13-014
04/25/13	380.62 DEP JE1844	Deposit LCNSPOA-13-015
<b>Plus other debits during the month</b>		<b>15.80</b>
04/30/13	15.80 GEN JE1848	Record interest
<b>Less checks written during the month</b>		<b>0.00</b>
<b>Less other credits during the month</b>		<b>0.00</b>
<b>Balance per general ledger reconciliation</b>		<b>193,197.51</b>