

Laffite's Cove at Pirates' Beach Nature Society
Income Statement
 April 2014

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| | <u>Feb 2014</u> | <u>Mar 2014</u> | <u>Apr 2014</u> | <u>Year Total</u> | <u>Budget</u> | <u>Pct</u> |
|--------------------------------------|-----------------|-----------------|--------------------|-------------------|------------------|---------------|
| REVENUES | | | | | | |
| 4010 ASSESSMENTS - CURRENT YEAR | 4,890.24 | 1,992.32 | 443.36 | 65,284.32 | 69,554 | 94 |
| 4015 MARSH RESTORATION ASSESSMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0 | - |
| 4020 ASSESSMENTS - PRIOR YEARS | 0.00 | 281.12 | 0.00 | 281.12 | 1,488 | 19 |
| 4040 INTEREST DELINQ ASSESSMENTS | 6.57 | 57.12 | 8.16 | 71.85 | 0 | - |
| 4041 INTEREST | 31.81 | 93.21 | 64.74 | 254.34 | 150 | 170 |
| 4025 COLLECTION/LIEN/NSF/LATE FEES | 0.00 | 157.11 | 5.44 | 162.55 | 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 | - |
| TOTAL REVENUES | 4,928.62 | 2,580.88 | 521.70 | 66,054.18 | 71,192 | 92 |
| EXPENSES | | | | | | |
| PRESERVES | | | | | | |
| 6510 SCHEDULED MAINT CONTRACTS | 350.00 | 350.00 | 350.00 | 1,400.00 | 6,000 | 23 |
| 6512 NON-SCHEDULED MINOR MAINT<\$400 | 0.00 | 112.50 | 362.50 | 875.00 | 10,000 | 9 |
| 6514 NON-SCHEDULED MAJOR MAINT>\$400 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000 | 0 |
| 6515 IMPROVEMENTS (PLANTS ETC.) | 0.00 | 0.00 | 0.00 | 0.00 | 250 | 0 |
| 6518 IMPROVEMENTS-SIGNS,BRIDGES,ETC | 0.00 | 0.00 | 0.00 | 0.00 | 700 | 0 |
| 6430 UTILITIES - WATER | 86.37 | 24.81 | 24.81 | 206.16 | 1,500 | 14 |
| 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 | - |
| | 436.37 | 487.31 | 737.31 | 2,481.16 | 43,450 | 5 |
| CANALS | | | | | | |
| 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 | 10,000 | 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 | 19,000 | 0 |
| MANAGEMENT | | | | | | |
| 6110 MANAGEMENT SERVICES | 567.51 | 567.51 | 567.51 | 2,270.04 | 7,000 | 32 |
| 6115 COLLECTION/LIEN FEES | 0.00 | 85.00 | 1,050.00 | 1,135.00 | 350 | 324 |
| 6134 LICENSES/PERMITS | 49.00 | 0.00 | 0.00 | 49.00 | 200 | 25 |
| 6142 CORPORATE LEGAL | 0.00 | 0.00 | 0.00 | 0.00 | 5,000 | 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 | 225.00 | 0.00 | 225.00 | 200 | 113 |
| 6160 WEBSITE | 0.00 | 0.00 | 0.00 | 0.00 | 500 | 0 |
| | 616.51 | 877.51 | 1,617.51 | 3,679.04 | 13,250 | 27 |
| ADMINISTRATIVE SERVICES-OTHER | | | | | | |
| 6610 INSURANCE | 0.00 | 0.00 | 0.00 | 2,788.00 | 6,000 | 46 |
| 6620 TAXES - PROPERTY | 12.73 | 0.00 | 0.00 | 12.73 | 50 | 25 |
| 6630 POSTAGE\COPIES | 222.91 | 519.84 | 147.70 | 944.08 | 3,500 | 27 |
| 6665 MEETING EXPENSE | 95.00 | 0.00 | 0.00 | 95.00 | 800 | 12 |
| 6668 DIRECTORS FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0 | - |
| 6900 MISCELLANEOUS EXPENSE | 100.00 | 0.00 | 0.00 | 100.00 | 115 | 87 |
| 6901 RESERVE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0 | - |
| | 430.64 | 519.84 | 147.70 | 3,939.81 | 10,465 | 37 |
| TOTAL EXPENSES | 1,483.52 | 1,884.66 | 2,502.52 | 10,100.01 | 86,165 | 11 |
| NET INCOME | 3,445.10 | 696.22 | (1,980.82) | 55,954.17 | (14,973) | (374) |

Laffite's Cove at Pirates' Beach Nature Society
Balance Sheet
 April 2014

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| | <u>02/28/14</u> | <u>03/31/14</u> | <u>04/30/14</u> |
|--------------------------------------|-------------------|-------------------|-------------------|
| <u>ASSETS</u> | | | |
| CURRENT ASSETS | | | |
| 1021 CHECKING - COMM ASSN BANC | 12,482.06 | 15,598.58 | 17,997.45 |
| 1030 CHECKING - TEXAS FIRST BANK | 32,556.97 | 32,561.12 | 32,565.13 |
| 1040 SAVINGS - TEXAS FIRST BANK | 0.00 | 0.00 | 0.00 |
| 1041 MMKT - COMM ASSN BANC | 92,995.30 | 90,705.16 | 86,284.31 |
| 1141 CD-SOTB 6 mos .30% 6/2714 | 50,025.48 | 50,037.00 | 50,049.74 |
| 1142 CD-SOTB 12 mos .75% 12/27/14 | 50,031.85 | 50,092.52 | 50,124.43 |
| | <u>238,091.66</u> | <u>238,994.38</u> | <u>237,021.06</u> |
| ACCOUNTS RECEIVABLE | | | |
| 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 | 724.48 | 443.36 | 543.36 |
| 1252 A/R - 2014 ASSESSMENTS | 5,252.48 | 3,260.16 | 2,716.80 |
| 1288 A/R - COLLECTION/LIEN/NSF FEES | 396.70 | 217.09 | 2,429.15 |
| 1292 A/R - LEGAL FEES | 0.00 | 0.00 | 0.00 |
| 1290 A/R - FINANCE CHARGE/DELQ FEES | 582.08 | 546.72 | 592.96 |
| 1298 A/R - RETURNED CHECKS | 0.00 | 0.00 | 0.00 |
| | <u>7,499.10</u> | <u>5,010.69</u> | <u>6,825.63</u> |
| TOTAL ASSETS | 245,590.76 | 244,005.07 | 243,846.69 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| ACCOUNTS PAYABLE | | | |
| 2015 A/P - ACC REFUNDABLE DEPOSITS | 750.00 | 750.00 | 750.00 |
| 2110 A/P - INSPECTION FEE | 100.00 | 100.00 | 100.00 |
| 2199 A/P - CKM | 0.00 | 22.50 | 30.00 |
| | <u>850.00</u> | <u>872.50</u> | <u>880.00</u> |
| DEFERRED REVENUES | | | |
| 2400 UNCOLLECTED RECEIVABLES | 7,499.10 | 5,010.69 | 6,825.63 |
| 2410 ASSESSMENT OVERPAYMENTS | 0.00 | 184.00 | 184.00 |
| 2420 ASSESSMENTS PAID IN ADVANCE | 0.00 | 0.00 | 0.00 |
| | <u>7,499.10</u> | <u>5,194.69</u> | <u>7,009.63</u> |
| FUND BALANCE | | | |
| 3100 FUND BALANCE | 180,002.89 | 180,002.89 | 180,002.89 |
| ---- CURRENT YEAR NET INCOME | 57,238.77 | 57,934.99 | 55,954.17 |
| | <u>237,241.66</u> | <u>237,937.88</u> | <u>235,957.06</u> |
| TOTAL LIABILITIES AND EQUITY | 245,590.76 | 244,005.07 | 243,846.69 |

Laffite's Cove at Pirates' Beach Nature Society
Collections Summary
 April 2014

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| | <u>Amount Invoiced</u> | <u>Amount Outstanding</u> | <u>Collection Rate (%)</u> |
|-------------------------------------|----------------------------|-------------------------------|--------------------------------|
| <u>ACCOUNTS RECEIVABLE</u> | | | |
| ASSESSMENTS RECEIVABLE | | | |
| 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 | 543 | 99 |
| 1252 A/R - 2014 ASSESSMENTS | 68,101 | 2,716 | 96 |
| | | <hr/> | |
| | | 3,803 | |
| MISC. FEES RECEIVABLE | | | |
| 1288 A/R - COLLECTION/LIEN/NSF FEES | | 2,429 | |
| 1292 A/R - LEGAL FEES | | 0 | |
| 1290 A/R - FINANCE CHARGE/DELQ FEES | | 592 | |
| 1298 A/R - RETURNED CHECKS | | 0 | |
| | | <hr/> | |
| | | 3,022 | |
| | | <hr/> | |
| TOTAL ACCOUNTS RECEIVABLE | | 6,825 | |

Trial Balance Report

From 04/01/14 to 04/30/14

| Date | Debits | Credits | Source | Ckno | Vendor | Reference |
|--|----------------|----------------|--------|--------|--------------|---|
| 1021 CHECKING - COMM ASSN BANC | | | | | | |
| 04/20/14 | 5000.00 | | GEN | JE1979 | LCNSPOA | Transfer for payables |
| 04/30/14 | 1.39 | | GEN | JE1985 | | April Interest |
| 04/09/14 | | 24.81 | CHK | 1031 | City | Water |
| 04/09/14 | | 147.70 | CHK | 1032 | CKM | Mar Expenses |
| 04/09/14 | | 350.00 | CHK | 1033 | Heric | Mar Grounds Maintenance Inv#9090 |
| 04/09/14 | | 212.50 | CHK | 1034 | ShaneyfeltCo | Men to help Mort in the preserves Inv#448, 450 |
| 04/29/14 | | 567.51 | CHK | 1035 | CKM | May Management Fee |
| 04/29/14 | | 1050.00 | CHK | 1036 | CKM | 12 Notice of Lien Claim Affidavits |
| 04/29/14 | | 100.00 | CHK | 1037 | PBCMF | Pay O/P 3/3/14 L0607006 was applied to 13 MF sb Force Mow |
| 04/29/14 | | 150.00 | CHK | 1038 | Minter | Irrigation Repair Inv#62988 |
| Subtotal | 5001.39 | 2602.52 | | | | |
| 1030 CHECKING - TEXAS FIRST BANK | | | | | | |
| 04/30/14 | 4.01 | | GEN | JE1987 | | April Interest |
| Subtotal | 4.01 | 0.00 | | | | |
| 1041 MMKT - COMM ASSN BANC | | | | | | |
| 04/07/14 | 377.90 | | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | 186.56 | | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| 04/30/14 | 14.69 | | GEN | JE1985 | | April Interest |
| 04/20/14 | | 5000.00 | GEN | JE1979 | LCNSPOA | Transfer for payables |
| Subtotal | 579.15 | 5000.00 | | | | |
| 1141 CD-SOTB 6 mos .30% 6/2714 | | | | | | |
| 04/27/14 | 12.74 | | GEN | JE1982 | | Record interest April 2014 |
| Subtotal | 12.74 | 0.00 | | | | |
| 1142 CD-SOTB 12 mos .75% 12/27/14 | | | | | | |
| 04/27/14 | 31.91 | | GEN | JE1983 | | Record interest April 2014 |
| Subtotal | 31.91 | 0.00 | | | | |
| 1251 A/R - 2013 ASSESSMENTS | | | | | | |
| 04/17/14 | 100.00 | | ADJ | JE1977 | | Refund OP to PPOA Mow 3/3/14 L0607006 |
| Subtotal | 100.00 | 0.00 | | | | |
| 1252 A/R - 2014 ASSESSMENTS | | | | | | |
| 04/07/14 | | 362.24 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | | 181.12 | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| Subtotal | 0.00 | 543.36 | | | | |
| 1288 A/R - COLLECTION/LIEN/NSF FEES | | | | | | |
| 04/01/14 | 112.50 | | INV | JE1969 | | Invoice 15-Collection fee - 10 Day Letter |
| 04/01/14 | 12.50 | | INV | JE1970 | | Invoice County recording fee increase on liens |
| 04/17/14 | 2100.00 | | INV | JE1978 | | Invoice 12-Lien Affidavit Fee |
| 04/07/14 | | 7.50 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | | 5.44 | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| Subtotal | 2225.00 | 12.94 | | | | |
| 1290 A/R - FINANCE CHARGE/DELQ FEES | | | | | | |
| 04/30/14 | 54.40 | | INV | JE1984 | | Applied finance charges for April 2014 |
| 04/07/14 | | 8.16 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| Subtotal | 54.40 | 8.16 | | | | |
| 2199 A/P - CKM | | | | | | |
| 04/07/14 | | 7.50 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| Subtotal | 0.00 | 7.50 | | | | |
| 2400 UNCOLLECTED RECEIVABLES | | | | | | |
| 04/07/14 | 377.90 | | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | 100.00 | | GEN | JE1980 | | R/C overpayments to revenue L0607006 |
| 04/21/14 | 186.56 | | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| 04/01/14 | | 112.50 | INV | JE1969 | | Invoice 15-Collection fee - 10 Day Letter |

Trial Balance Report

From 04/01/14 to 04/30/14

| Date | Debits | Credits | Source | Ckno | Vendor | Reference |
|--|-----------------|-----------------|--------|--------|--------------|--|
| 04/01/14 | | 12.50 | INV | JE1970 | | Invoice County recording fee increase on liens |
| 04/17/14 | | 100.00 | ADJ | JE1977 | | Refund OP to PPOA Mow 3/3/14 L0607006 |
| 04/17/14 | | 2100.00 | INV | JE1978 | | Invoice 12-Lien Affidavit Fee |
| 04/30/14 | | 54.40 | INV | JE1984 | | Applied finance charges for April 2014 |
| 04/30/14 | | 100.00 | GEN | JE1986 | | Balance AR to detail L0607006 |
| Subtotal | 664.46 | 2479.40 | | | | |
| 4010 ASSESSMENTS - CURRENT YEAR | | | | | | |
| 04/29/14 | 100.00 | | CHK | 1037 | PBCMF | Pay O/P of 3/3/14 L0607006 |
| 04/30/14 | 100.00 | | GEN | JE1986 | | Balance AR to detail L0607006 |
| 04/07/14 | | 362.24 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | | 100.00 | GEN | JE1980 | | R/C overpayments to revenue L0607006 |
| 04/21/14 | | 181.12 | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| Subtotal | 200.00 | 643.36 | | | | |
| 4025 COLLECTION/LIEN/NSF/LATE FEES | | | | | | |
| 04/21/14 | | 5.44 | DEP | JE1981 | | Lockbox Deposit LCNSPOA-14-042 |
| Subtotal | 0.00 | 5.44 | | | | |
| 4040 INTEREST DELINQ ASSESSMENTS | | | | | | |
| 04/07/14 | | 8.16 | DEP | JE1975 | | Lockbox Deposit LCNSPOA-14-041 |
| Subtotal | 0.00 | 8.16 | | | | |
| 4041 INTEREST | | | | | | |
| 04/27/14 | | 12.74 | GEN | JE1982 | | Record interest April 2014 |
| 04/27/14 | | 31.91 | GEN | JE1983 | | Record interest April 2014 |
| 04/30/14 | | 16.08 | GEN | JE1985 | | April Interest |
| 04/30/14 | | 4.01 | GEN | JE1987 | | April Interest |
| Subtotal | 0.00 | 64.74 | | | | |
| 6110 MANAGEMENT SERVICES | | | | | | |
| 04/29/14 | 567.51 | | CHK | 1035 | CKM | Management Fee -May |
| Subtotal | 567.51 | 0.00 | | | | |
| 6115 COLLECTION/LIEN FEES | | | | | | |
| 04/29/14 | 262.50 | | CHK | 1036 | CKM | NOLCA - L0601021-L0601022-L0602043 |
| 04/29/14 | 262.50 | | CHK | 1036 | CKM | NOLCA - L0602044-L0602102-L0602103 |
| 04/29/14 | 262.50 | | CHK | 1036 | CKM | NOLCA - L0602106-L0602107-L0606007 |
| 04/29/14 | 262.50 | | CHK | 1036 | CKM | NOLCA - L0610003-L0610004-L0610047 |
| Subtotal | 1050.00 | 0.00 | | | | |
| 6430 UTILITIES - WATER | | | | | | |
| 04/09/14 | 24.81 | | CHK | 1031 | City | 900188- 13415 Jibstay Ct Sprinkler |
| Subtotal | 24.81 | 0.00 | | | | |
| 6510 SCHEDULED MAINT CONTRACTS | | | | | | |
| 04/09/14 | 350.00 | | CHK | 1033 | Heric | Mar Grounds Maintenance |
| Subtotal | 350.00 | 0.00 | | | | |
| 6512 NON-SCHEDULED MINOR MAINT<\$400 | | | | | | |
| 04/09/14 | 100.00 | | CHK | 1034 | ShaneyfeltCo | One Man Working Chainsaw & clean up Inv448 |
| 04/09/14 | 112.50 | | CHK | 1034 | ShaneyfeltCo | One Man Working 4/1/14 Inv450 |
| 04/29/14 | 150.00 | | CHK | 1038 | Minter | Irrigation Repair Inv#62988 |
| Subtotal | 362.50 | 0.00 | | | | |
| 6630 POSTAGE/COPIES | | | | | | |
| 04/09/14 | 147.70 | | CHK | 1032 | CKM | Expenses - Mar |
| Subtotal | 147.70 | 0.00 | | | | |
| Total | 11375.58 | 11375.58 | | | | |

Laffite's Cove at Pirates' Beach Nature Society
Income Statement
 Current Fiscal Year

| | Jan 14 | Feb 14 | Mar 14 | Apr 14 | May 14 | Jun 14 | Jul 14 | Aug 14 | Sep 14 | Oct 14 | Nov 14 | Dec 14 | Total | Budget | Pct |
|--------------------------------------|---------------|--------------|--------------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|---------------|-----------|
| REVENUES | | | | | | | | | | | | | | | |
| ASSESSMENTS - CURRENT YEAR | 57,958 | 4,890 | 1,992 | 443 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,284 | 69,554 | 94 |
| MARSH RESTORATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| ASSESSMENTS - PRIOR YEARS | 0 | 0 | 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 281 | 1,488 | 19 |
| INTEREST DELINQ | 0 | 6 | 57 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71 | 0 | - |
| INTEREST | 64 | 31 | 93 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 254 | 150 | 170 |
| COLLECTION/LIEN/NSF/LATE | 0 | 0 | 157 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162 | 0 | - |
| MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| ARC REVIEW FEES/REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| ACC ENVIRONMENTAL IMPACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| TOTAL REVENUES | 58,022 | 4,928 | 2,580 | 521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,054 | 71,192 | 92 |
| EXPENSES | | | | | | | | | | | | | | | |
| PRESERVES | | | | | | | | | | | | | | | |
| SCHEDULED MAINT CONTRACTS | 350 | 350 | 350 | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,400 | 6,000 | 23 |
| NON-SCHEDULED MINOR | 400 | 0 | 112 | 362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 875 | 10,000 | 9 |
| NON-SCHEDULED MAJOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 |
| IMPROVEMENTS (PLANTS ETC.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 | 0 |
| IMPROVEMENTS-SIGNS,BRIDGES, | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 0 |
| UTILITIES - WATER | 70 | 86 | 24 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 206 | 1,500 | 14 |
| *INACTIVE* (plants/supplies) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| *INACTIVE* (special projects) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | 820 | 436 | 487 | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,481 | 43,450 | 5 |
| CANALS | | | | | | | | | | | | | | | |
| BUOYS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 |
| WATER QUALITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| MARSH SHELF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 |
| DREDGE SPOIL B ENG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| DREDGE SPOIL B MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| CANAL DREDGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,000 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,000 | 0 |
| MANAGEMENT | | | | | | | | | | | | | | | |
| MANAGEMENT SERVICES | 567 | 567 | 567 | 567 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,270 | 7,000 | 32 |
| COLLECTION/LIEN FEES | 0 | 0 | 85 | 1,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,135 | 350 | 324 |
| LICENSES/PERMITS | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | 200 | 25 |
| CORPORATE LEGAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 |
| BILLABLE LEGAL FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| LEGAL FEES RECOVERED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| CPA SERVICES | 0 | 0 | 225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 225 | 200 | 113 |
| WEBSITE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 |
| | 567 | 616 | 877 | 1,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,679 | 13,250 | 27 |
| ADMINISTRATIVE SERVICES-OTHER | | | | | | | | | | | | | | | |
| INSURANCE | 2,788 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,788 | 6,000 | 46 |
| TAXES - PROPERTY | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 50 | 25 |
| POSTAGE/COPIES | 53 | 222 | 519 | 147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 944 | 3,500 | 27 |

Laffite's Cove at Pirates' Beach Nature Society
Income Statement
Current Fiscal Year

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| | <u>Jan 14</u> | <u>Feb 14</u> | <u>Mar 14</u> | <u>Apr 14</u> | <u>May 14</u> | <u>Jun 14</u> | <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>Total</u> | <u>Budget</u> | <u>Pct</u> |
|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|------------|
| MEETING EXPENSE | 0 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95 | 800 | 12 |
| DIRECTORS FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| MISCELLANEOUS EXPENSE | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 115 | 87 |
| RESERVE FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| | <u>2,841</u> | <u>430</u> | <u>519</u> | <u>147</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,939</u> | <u>10,465</u> | <u>37</u> |
| TOTAL EXPENSES | 4,229 | 1,483 | 1,884 | 2,502 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,100 | 86,165 | 11 |
| NET INCOME | 53,793 | 3,445 | 696 | (1,980) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,954 | (14,973) | (373) |

Laffite's Cove at Pirates' Beach Nature Society
Balance Sheet
Current Fiscal Year

| | <u>01/31/14</u> | <u>02/28/14</u> | <u>03/31/14</u> | <u>04/30/14</u> | <u>05/31/14</u> | <u>06/30/14</u> | <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> |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| ASSETS | | | | | | | | | | | | |
| CURRENT ASSETS | | | | | | | | | | | | |
| 1021 CHECKING - COMM ASSN BANC | 8,964 | 12,482 | 15,598 | 17,997 | 17,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1030 CHECKING - TEXAS FIRST BANK | 32,553 | 32,556 | 32,561 | 32,565 | 32,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1040 SAVINGS - TEXAS FIRST BANK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1041 MMTK - COMM ASSN BANC | 93,189 | 92,995 | 90,705 | 86,284 | 86,284 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1141 CD-SOTB 6 mos .30% 6/2714 | 50,012 | 50,025 | 50,037 | 50,049 | 50,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1142 CD-SOTB 12 mos .75% 12/27/14 | 50,031 | 50,031 | 50,092 | 50,124 | 50,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>234,752</u> | <u>238,091</u> | <u>238,994</u> | <u>237,021</u> | <u>237,021</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| ACCOUNTS RECEIVABLE | | | | | | | | | | | | |
| 1249 A/R - 2011 ASSESSMENTS | 181 | 181 | 181 | 181 | 181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1250 A/R - 2012 ASSESSMENTS | 362 | 362 | 362 | 362 | 362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1251 A/R - 2013 ASSESSMENTS | 724 | 724 | 443 | 543 | 543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1252 A/R - 2014 ASSESSMENTS | 10,142 | 5,252 | 3,260 | 2,716 | 2,716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1288 A/R - COLLECTION/LIEN/NSF FEES | 374 | 396 | 217 | 2,429 | 2,429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1292 A/R - LEGAL FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1290 A/R - FINANCE CHARGE/DELQ FEES | 517 | 582 | 546 | 592 | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1298 A/R - RETURNED CHECKS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>12,302</u> | <u>7,499</u> | <u>5,010</u> | <u>6,825</u> | <u>6,825</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL ASSETS | 247,054 | 245,590 | 244,005 | 243,846 | 243,846 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LIABILITIES AND EQUITY | | | | | | | | | | | | |
| ACCOUNTS PAYABLE | | | | | | | | | | | | |
| 2015 A/P - ACC REFUNDABLE DEPOSITS | 750 | 750 | 750 | 750 | 750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 A/P - INSPECTION FEE | 100 | 100 | 100 | 100 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2199 A/P - CKM | 0 | 0 | 22 | 30 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>850</u> | <u>850</u> | <u>872</u> | <u>880</u> | <u>880</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| DEFERRED REVENUES | | | | | | | | | | | | |
| 2400 UNCOLLECTED RECEIVABLES | 12,302 | 7,499 | 5,010 | 6,825 | 6,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 ASSESSMENT OVERPAYMENTS | 105 | 0 | 184 | 184 | 184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2420 ASSESSMENTS PAID IN ADVANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>12,408</u> | <u>7,499</u> | <u>5,194</u> | <u>7,009</u> | <u>7,009</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE | | | | | | | | | | | | |
| 3100 FUND BALANCE | 180,002 | 180,002 | 180,002 | 180,002 | 180,002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ---- CURRENT YEAR NET INCOME | 53,793 | 57,238 | 57,934 | 55,954 | 55,954 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>233,796</u> | <u>237,241</u> | <u>237,937</u> | <u>235,957</u> | <u>235,957</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL LIABILITIES AND EQUITY | 247,054 | 245,590 | 244,005 | 243,846 | 243,846 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

AR Breakdown

As of 04/30/14

| GLAcct | Description | Invoices | GLedger | Difference |
|--------|----------------------|-----------------|-----------------|-------------|
| 1249 | 2011 MAINTENANCE FEE | 181.12 | 181.12 | 0.00 |
| 1250 | 2012 MAINTENANCE FEE | 362.24 | 362.24 | 0.00 |
| 1251 | 2013 MAINTENANCE FEE | 543.36 | 543.36 | 0.00 |
| 1252 | 2014 MAINTENANCE FEE | 2,716.80 | 2,716.80 | 0.00 |
| 1288 | COLLECTION FEE | 2,429.15 | 2,429.15 | 0.00 |
| 1290 | 2005 FINANCE CHARGE | 592.96 | 592.96 | 0.00 |
| 2410 | OVERPAYMENT | (184.00) | (184.00) | 0.00 |
| | | <u>6,641.63</u> | <u>6,641.63</u> | <u>0.00</u> |

Bank Statement Reconciliation

Account: 1021 - CHECKING - COMM ASSN BANC (272531480)

Month: April 2014

| | |
|--|------------------|
| Balance per bank statement dated 04/30/14 | 19,764.96 |
| Plus outstanding deposits | 0.00 |
| Less outstanding checks | 1,767.51 |
| 04/29/14 567.51 CHK 1035 CKM May Management Fee | |
| 04/29/14 1,050.00 CHK 1036 CKM 12 Notice of Lien Claim Affidavits | |
| 04/29/14 150.00 CHK 1038 Minter Irrigation Repair Inv#62988 | |
| Balance per bank statement reconciliation | 17,997.45 |
| Balance from last reconciliation | 15,598.58 |
| Plus deposits made during the month | 0.00 |
| Plus other debits during the month | 5,001.39 |
| 04/20/14 5,000.00 GEN JE1979 LCNSPOA Transfer for payables | |
| 04/30/14 1.39 GEN JE1985 April Interest | |
| Less checks written during the month | 2,602.52 |
| 04/09/14 24.81 CHK 1031 City Water | |
| 04/09/14 147.70 CHK 1032 CKM Mar Expenses | |
| 04/09/14 350.00 CHK 1033 Heric Mar Grounds Maintenance Inv#9090 | |
| 04/09/14 212.50 CHK 1034 ShaneyfeltCo Men to help Mort in the preserves Inv#448, 450 | |
| 04/29/14 567.51 CHK 1035 CKM May Management Fee | |
| 04/29/14 1,050.00 CHK 1036 CKM 12 Notice of Lien Claim Affidavits | |
| 04/29/14 100.00 CHK 1037 PBCMF Pay O/P 3/3/14 L0607006 was applied to 13 MF sb Force Mow | |
| 04/29/14 150.00 CHK 1038 Minter Irrigation Repair Inv#62988 | |
| Less other credits during the month | 0.00 |
| Balance per general ledger reconciliation | 17,997.45 |

Bank Statement Reconciliation

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

Month: April 2014

| | |
|---|------------------|
| Balance per bank statement dated 04/30/14 | 32,565.13 |
| Plus outstanding deposits | 0.00 |
| Less outstanding checks | 0.00 |
| Balance per bank statement reconciliation | 32,565.13 |
| Balance from last reconciliation | 32,561.12 |
| Plus deposits made during the month | 0.00 |
| Plus other debits during the month | 4.01 |
| 04/30/14 4.01 GEN JE1987 April Interest | |
| Less checks written during the month | 0.00 |
| Less other credits during the month | 0.00 |
| Balance per general ledger reconciliation | 32,565.13 |

Bank Statement Reconciliation

Account: 1041 - MMKT - COMM ASSN BANC (272826722)

Month: April 2014

| | | |
|--|-----------------------------|--------------------------------|
| Balance per bank statement dated 04/30/14 | | 86,284.31 |
| Plus outstanding deposits | | 0.00 |
| Less outstanding checks | | 0.00 |
| Balance per bank statement reconciliation | | 86,284.31 |
| Balance from last reconciliation | | 90,705.16 |
| Plus deposits made during the month | | 564.46 |
| 04/07/14 | 377.90 DEP JE1975 | Lockbox Deposit LCNSPOA-14-041 |
| 04/21/14 | 186.56 DEP JE1981 | Lockbox Deposit LCNSPOA-14-042 |
| Plus other debits during the month | | 14.69 |
| 04/30/14 | 14.69 GEN JE1985 | April Interest |
| Less checks written during the month | | 0.00 |
| Less other credits during the month | | 5,000.00 |
| 04/20/14 | 5,000.00 GEN JE1979 LCNSPOA | Transfer for payables |
| Balance per general ledger reconciliation | | 86,284.31 |