

LBV Property Owners' Association Inc.
General Ledger - Separate Debits and Credits

November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
111	Cash - IBC Operating			38,193.00			
11/04/25	11697		Mario Lozano			4,520.00	
11/05/25	2138		Lawn Solutions			1,786.13	
11/05/25	2139		Lawn Solutions			2,868.63	
11/06/25	11698		City of Rockport			274.47	
11/06/25	11699		Johnson & Creekmore			445.00	
11/19/25			Deposit		5,950.00		
11/20/25	11700		Sylvia Imhoff			225.74	
11/28/25			Constellation NewEnergy, Inc			138.77	
11/30/25	JE4		To Record Operating Interest		19.94		
			Totals for 111		<u>5,969.94</u>	<u>10,258.74</u>	<u>33,904.20</u>
112	Cash - IBC Savings			0.00			
			Totals for 112		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
113	Cash - Frost			0.00			
			Totals for 113		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
114	Cash - IBC - Reserve Road Repairs			102,720.02			
11/30/25	JE5		To Record Reserve Interest		102.98		
			Totals for 114		<u>102.98</u>	<u>0.00</u>	<u>102,823.00</u>
115	IBC Bank - CD			200,000.00			
			Totals for 115		<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>
118	Accts Receivable - Marina Fees			0.00			
11/19/25			Deposit			700.00	
11/30/25			To Record Annual Billing 119		2,300.00		
			Totals for 118		<u>2,300.00</u>	<u>700.00</u>	<u>1,600.00</u>
119	Accts Receivable - Maintenance Fees			791.58			
11/19/25			Deposit			250.00	
11/30/25			To Record Annual Billing 119		141,000.00		
			Totals for 119		<u>141,000.00</u>	<u>250.00</u>	<u>141,541.58</u>
120	Accounts Receivable - Mowing Charges			0.00			
			Totals for 120		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
121	Accts Receivable - Developer Reimbursement			0.00			
			Totals for 121		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
122	Accts Receivable - Mowing			0.00			
			Totals for 122		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
123	Accts Receivable-Lance Long			0.00			
			Totals for 123		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
124	Maintenance Equipment			0.00			
			Totals for 124		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
125	Accts Receivable - Marina Fees POA Owned Side			0.00			
			Totals for 125		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
130	Prepaid Insurance			419.60			
11/30/25	JE2		To Record Prepaid Expenses			172.29	
			Totals for 130		<u>0.00</u>	<u>172.29</u>	<u>247.31</u>

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131	Prepaid Expenses			0.00			
			Totals for 131		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
165	Deposits			0.00			
			Totals for 165		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
210	Accounts Payable			0.00			
			Totals for 210		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
212	Accrued AdValorem Taxes			(442.33)			
11/30/25	JE2		To Record Prepaid Expenses			16.42	
			Totals for 212		<u>0.00</u>	<u>16.42</u>	<u>(458.75)</u>
214	Construction Deposits			(20,939.00)			
11/19/25			Deposit - Fanta			5,000.00	
			Totals for 214		<u>0.00</u>	<u>5,000.00</u>	<u>(25,939.00)</u>
215	Deferred Income - Maintenance Fees			(11,750.00)			
11/30/25			To Record Annual Billing 119			141,000.00	
11/30/25	JE1		To Record Deferred Income		11,750.00		
			Totals for 215		<u>11,750.00</u>	<u>141,000.00</u>	<u>(141,000.00)</u>
216	Deferred Income- Mowing Charges			(425.00)			
			Totals for 216		<u>0.00</u>	<u>0.00</u>	<u>(425.00)</u>
217	Deferred Income - Marina Fees			158.10			
11/30/25			To Record Annual Billing 119			2,300.00	
11/30/25	JE1		To Record Deferred Income		133.33		
11/30/25	JE1		To Record Deferred Income		58.33		
			Totals for 217		<u>191.66</u>	<u>2,300.00</u>	<u>(1,950.24)</u>
218	LBV, LP Owners			0.00			
			Totals for 218		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
310	Start of Year			(249,530.90)			
			Totals for 310		<u>0.00</u>	<u>0.00</u>	<u>(249,530.90)</u>
410	Maintenance Fees			(129,250.00)			
11/30/25	JE1		To Record Deferred Income			11,750.00	
			Totals for 410		<u>0.00</u>	<u>11,750.00</u>	<u>(141,000.00)</u>
415	Mowing Charges			(7,650.00)			
			Totals for 415		<u>0.00</u>	<u>0.00</u>	<u>(7,650.00)</u>
416	Marina Fees			(2,108.26)			
11/30/25	JE1		To Record Deferred Income			133.33	
11/30/25	JE1		To Record Deferred Income			58.33	
			Totals for 416		<u>0.00</u>	<u>191.66</u>	<u>(2,299.92)</u>
417	Marina Fees - POA Owned Side			0.00			
			Totals for 417		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
420	Developer Reimbursements			(4,944.18)			
			Totals for 420		<u>0.00</u>	<u>0.00</u>	<u>(4,944.18)</u>

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Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
421	Developer Contribution			(7,506.77)			
			Totals for 421		<u>0.00</u>	<u>0.00</u>	<u>(7,506.77)</u>
490	Interest			(2,744.82)			
11/30/25	JE4		To Record Operating Interest			19.94	
11/30/25	JE5		To Record Reserve Interest			102.98	
			Totals for 490		<u>0.00</u>	<u>122.92</u>	<u>(2,867.74)</u>
495	Miscellaneous			(300.00)			
			Totals for 495		<u>0.00</u>	<u>0.00</u>	<u>(300.00)</u>
510	Mowing - General			29,900.00			
11/04/25	11697		Mario Lozano		3,500.00		
			Totals for 510		<u>3,500.00</u>	<u>0.00</u>	<u>33,400.00</u>
512	Mowing - Owner Lots			6,620.00			
11/04/25	11697		Mario Lozano		1,020.00		
			Totals for 512		<u>1,020.00</u>	<u>0.00</u>	<u>7,640.00</u>
513	Street Repairs & Cleaning			0.00			
			Totals for 513		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
514	Lighting Projects			0.00			
			Totals for 514		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
515	Street Clean & Seal Fund			0.00			
			Totals for 515		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
516	Electric repairs			0.00			
			Totals for 516		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
517	New Plants			0.00			
			Totals for 517		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
518	Fertilizer			4,113.51			
11/05/25	2138		Lawn Solutions		1,786.13		
11/05/25	2139		Lawn Solutions		2,868.63		
			Totals for 518		<u>4,654.76</u>	<u>0.00</u>	<u>8,768.27</u>
519	Tree Trimming			2,025.00			
			Totals for 519		<u>0.00</u>	<u>0.00</u>	<u>2,025.00</u>
520	Landscape Maintenance			1,874.75			
			Totals for 520		<u>0.00</u>	<u>0.00</u>	<u>1,874.75</u>
521	Gate Maintenance			9,901.19			
			Totals for 521		<u>0.00</u>	<u>0.00</u>	<u>9,901.19</u>
522	Sprinkler System Maintenance			0.00			
			Totals for 522		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
523	Marina Expense			0.00			
			Totals for 523		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
524	Flag Pole & Flags			1,107.94			
			Totals for 524		<u>0.00</u>	<u>0.00</u>	<u>1,107.94</u>

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525	General Repairs		0.00			
		Totals for 525		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
526	Marina-Common Expense		0.00			
		Totals for 526		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
527	Marina-Owned Expense		0.00			
		Totals for 527		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
528	Repair & Maint-Stucco Wall Repair		0.00			
		Totals for 528		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
529	Signs		0.00			
		Totals for 529		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
530	Supplies		0.00			
		Totals for 530		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
531	Storm Damage - Streets		0.00			
		Totals for 531		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
532	Storm Damage - Fence		0.00			
		Totals for 532		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
533	Storm Damage - Garage Shed		0.00			
		Totals for 533		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
534	Storm Damage-General		0.00			
		Totals for 534		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
535	General Maintenance		1,514.00			
		Totals for 535		<u>0.00</u>	<u>0.00</u>	<u>1,514.00</u>
536	Storm Damage - Lighting		0.00			
		Totals for 536		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
537	Storm Damage - Landscape		0.00			
		Totals for 537		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
538	Storm Damage - Sprinkler System		0.00			
		Totals for 538		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
539	Storm Damge - Roof		0.00			
		Totals for 539		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
540	Insurance		1,953.05			
11/30/25	JE2	To Record Prepaid Expenses		172.29		
		Totals for 540		<u>172.29</u>	<u>0.00</u>	<u>2,125.34</u>
541	Storm Damage - Canal Clean Up		0.00			
		Totals for 541		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
543	Storm Damage - Flag Pole		0.00			
		Totals for 543		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
544	Storm Damage - Gate			0.00			
			Totals for 544		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
545	Storm Damage - Electric Repairs			0.00			
			Totals for 545		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
546	Storm Damage - Marina Storage Building			0.00			
			Totals for 546		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
547	Storm Damage - Fountain			0.00			
			Totals for 547		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
548	Storm Damage - Storage Building			0.00			
			Totals for 548		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
549	Storm Damage - Gate Keypad			0.00			
			Totals for 549		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
550	Water			10,056.14			
11/06/25	11698		City of Rockport		<u>274.47</u>		
			Totals for 550		<u>274.47</u>	<u>0.00</u>	<u>10,330.61</u>
552	Electricity			1,309.75			
11/28/25			Constellation NewEnergy, Inc		<u>138.77</u>		
			Totals for 552		<u>138.77</u>	<u>0.00</u>	<u>1,448.52</u>
553	Storage			0.00			
			Totals for 553		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
555	Telephone			892.43			
11/20/25	11700		Sylvia Imhoff		<u>162.26</u>		
			Totals for 555		<u>162.26</u>	<u>0.00</u>	<u>1,054.69</u>
560	Office & Postage			483.63			
11/20/25	11700		Sylvia Imhoff		<u>63.48</u>		
			Totals for 560		<u>63.48</u>	<u>0.00</u>	<u>547.11</u>
561	Taxes			0.00			
			Totals for 561		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
570	Accounting Fees			5,345.00			
11/06/25	11699		Johnson & Creekmore		<u>445.00</u>		
			Totals for 570		<u>445.00</u>	<u>0.00</u>	<u>5,790.00</u>
571	Legal Fees			17,934.23			
			Totals for 571		<u>0.00</u>	<u>0.00</u>	<u>17,934.23</u>
575	Pest Control			0.00			
			Totals for 575		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
590	AdValorem Taxes			179.34			
11/30/25	JE2		To Record Prepaid Expenses		<u>16.42</u>		
			Totals for 590		<u>16.42</u>	<u>0.00</u>	<u>195.76</u>
593	Bank Charges			0.00			

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Date	Reference	Journal Description	Beginning Balance	Debit	Credit	Period End Balance
		Totals for 593		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
595	Miscellaneous		99.00			
		Totals for 595		<u>0.00</u>	<u>0.00</u>	<u>99.00</u>
750	Marina Slips Project		0.00			
		Totals for 750		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
999	Undistributed		0.00			
		Totals for 999		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Report Total				<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>1,617.13</u>			
Year-to-Date			<u>60,812.20</u>			

Distribution count = 38