

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

February 1, 2026 - February 28, 2026

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
<b>111</b>	<b>Cash - IBC Operating</b>			105,055.25			
02/02/26	11714		Sylvia Imhoff			81.13	
02/05/26			Deposit		31,150.00		
02/06/26	11715		Johnson & Creekmore			623.00	
02/11/26	11716		City of Rockport			338.93	
02/18/26	11717		Thomas McDaniel			5,000.00	
02/23/26			Elika Access Systems			81.13	
02/26/26	11718		Mario Lozano			3,240.00	
02/26/26	11719		United States Liability Insurance Company			900.00	
02/27/26			To Record Bank Fees			12.00	
02/27/26			To Record Returned Check			750.00	
02/28/26	JE4		To Record Operating Interest		59.94		
			<b>Totals for 111</b>		<u>31,209.94</u>	<u>11,026.19</u>	<u>125,239.00</u>
<b>112</b>	<b>Cash - IBC Savings</b>			0.00			
			<b>Totals for 112</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>113</b>	<b>Cash - Frost</b>			0.00			
			<b>Totals for 113</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>114</b>	<b>Cash - IBC - Reserve Road Repairs</b>			102,823.00			
			<b>Totals for 114</b>		<u>0.00</u>	<u>0.00</u>	<u>102,823.00</u>
<b>115</b>	<b>IBC Bank - CD</b>			200,000.00			
			<b>Totals for 115</b>		<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>
<b>118</b>	<b>Accts Receivable - Marina Fees</b>			400.00			
02/05/26			Deposit			400.00	
			<b>Totals for 118</b>		<u>0.00</u>	<u>400.00</u>	<u>0.00</u>
<b>119</b>	<b>Accts Receivable - Maintenance Fees</b>			56,750.00			
02/05/26			Deposit			30,750.00	
02/27/26			To Record Returned Check		750.00		
			<b>Totals for 119</b>		<u>750.00</u>	<u>30,750.00</u>	<u>26,750.00</u>
<b>120</b>	<b>Accounts Receivable - Mowing Charges</b>			0.00			
			<b>Totals for 120</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>121</b>	<b>Accts Receivable - Developer Reimbursement</b>			0.00			
			<b>Totals for 121</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>122</b>	<b>Accts Receivable - Mowing</b>			0.00			
			<b>Totals for 122</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>123</b>	<b>Accts Receivable-Lance Long</b>			0.00			
			<b>Totals for 123</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>124</b>	<b>Maintenance Equipment</b>			0.00			
			<b>Totals for 124</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>125</b>	<b>Accts Receivable - Marina Fees POA Owned Side</b>			0.00			
			<b>Totals for 125</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>130</b>	<b>Prepaid Insurance</b>			1,148.99			
02/26/26	11719		United States Liability Insurance Company		900.00		

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02/28/26	JE2		To Record Prepaid			1,044.53	
			<b>Totals for 130</b>		900.00	1,044.53	1,004.46
<b>131</b>	<b>Prepaid Expenses</b>			0.00			
			<b>Totals for 131</b>		0.00	0.00	0.00
<b>165</b>	<b>Deposits</b>			0.00			
			<b>Totals for 165</b>		0.00	0.00	0.00
<b>210</b>	<b>Accounts Payable</b>			0.00			
			<b>Totals for 210</b>		0.00	0.00	0.00
<b>212</b>	<b>Accrued AdValorem Taxes</b>			(492.85)			
02/28/26	JE2		To Record Prepaid			17.68	
			<b>Totals for 212</b>		0.00	17.68	(510.53)
<b>214</b>	<b>Construction Deposits</b>			(25,939.00)			
02/18/26	11717		Thomas McDaniel		5,000.00		
			<b>Totals for 214</b>		5,000.00	0.00	(20,939.00)
<b>215</b>	<b>Deferred Income - Maintenance Fees</b>			(117,500.00)			
02/28/26	JE1		To Record Deferred Income		11,750.00		
			<b>Totals for 215</b>		11,750.00	0.00	(105,750.00)
<b>216</b>	<b>Deferred Income- Mowing Charges</b>			(425.00)			
			<b>Totals for 216</b>		0.00	0.00	(425.00)
<b>217</b>	<b>Deferred Income - Marina Fees</b>			(1,566.92)			
02/28/26	JE1		To Record Deferred Income		133.33		
02/28/26	JE1		To Record Deferred Income		58.33		
			<b>Totals for 217</b>		191.66	0.00	(1,375.26)
<b>218</b>	<b>LBV, LP Owners</b>			0.00			
			<b>Totals for 218</b>		0.00	0.00	0.00
<b>310</b>	<b>Start of Year</b>			(310,343.10)			
			<b>Totals for 310</b>		0.00	0.00	(310,343.10)
<b>410</b>	<b>Maintenance Fees</b>			(23,500.00)			
02/28/26	JE1		To Record Deferred Income			11,750.00	
			<b>Totals for 410</b>		0.00	11,750.00	(35,250.00)
<b>415</b>	<b>Mowing Charges</b>			0.00			
			<b>Totals for 415</b>		0.00	0.00	0.00
<b>416</b>	<b>Marina Fees</b>			(383.32)			
02/28/26	JE1		To Record Deferred Income			133.33	
02/28/26	JE1		To Record Deferred Income			58.33	
			<b>Totals for 416</b>		0.00	191.66	(574.98)
<b>417</b>	<b>Marina Fees - POA Owned Side</b>			0.00			
			<b>Totals for 417</b>		0.00	0.00	0.00
<b>420</b>	<b>Developer Reimbursements</b>			0.00			
			<b>Totals for 420</b>		0.00	0.00	0.00

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Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
<b>421</b>	<b>Developer Contribution</b>			0.00			
			<b>Totals for 421</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>490</b>	<b>Interest</b>			(80.77)			
02/28/26	JE4		To Record Operating Interest			59.94	
			<b>Totals for 490</b>		<u>0.00</u>	<u>59.94</u>	<u>(140.71)</u>
<b>495</b>	<b>Miscellaneous</b>			(100.00)			
			<b>Totals for 495</b>		<u>0.00</u>	<u>0.00</u>	<u>(100.00)</u>
<b>510</b>	<b>Mowing - General</b>			7,000.00			
			<b>Totals for 510</b>		<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>
<b>512</b>	<b>Mowing - Owner Lots</b>			1,980.00			
02/26/26	11718		Mario Lozano		2,580.00		
			<b>Totals for 512</b>		<u>2,580.00</u>	<u>0.00</u>	<u>4,560.00</u>
<b>513</b>	<b>Street Repairs &amp; Cleaning</b>			0.00			
			<b>Totals for 513</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>514</b>	<b>Lighting Projects</b>			453.00			
			<b>Totals for 514</b>		<u>0.00</u>	<u>0.00</u>	<u>453.00</u>
<b>515</b>	<b>Street Clean &amp; Seal Fund</b>			0.00			
			<b>Totals for 515</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>516</b>	<b>Electric repairs</b>			0.00			
			<b>Totals for 516</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>517</b>	<b>New Plants</b>			0.00			
			<b>Totals for 517</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>518</b>	<b>Fertilizer</b>			2,002.63			
			<b>Totals for 518</b>		<u>0.00</u>	<u>0.00</u>	<u>2,002.63</u>
<b>519</b>	<b>Tree Trimming</b>			0.00			
			<b>Totals for 519</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>520</b>	<b>Landscape Maintenance</b>			0.00			
02/26/26	11718		Mario Lozano		660.00		
			<b>Totals for 520</b>		<u>660.00</u>	<u>0.00</u>	<u>660.00</u>
<b>521</b>	<b>Gate Maintenance</b>			0.00			
			<b>Totals for 521</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>522</b>	<b>Sprinkler System Maintenance</b>			0.00			
			<b>Totals for 522</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>523</b>	<b>Marina Expense</b>			0.00			
			<b>Totals for 523</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>524</b>	<b>Flag Pole &amp; Flags</b>			0.00			
			<b>Totals for 524</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>525</b>	<b>General Repairs</b>			0.00			

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		<b>Totals for 525</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>526</b>		<b>Marina-Common Expense</b>	0.00			
		<b>Totals for 526</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>527</b>		<b>Marina-Owned Expense</b>	0.00			
		<b>Totals for 527</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>528</b>		<b>Repair &amp; Maint-Stucco Wall Repair</b>	0.00			
		<b>Totals for 528</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>529</b>		<b>Signs</b>	0.00			
		<b>Totals for 529</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>530</b>		<b>Supplies</b>	0.00			
		<b>Totals for 530</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>531</b>		<b>Storm Damage - Streets</b>	0.00			
		<b>Totals for 531</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>532</b>		<b>Storm Damage - Fence</b>	0.00			
		<b>Totals for 532</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>533</b>		<b>Storm Damage - Garage Shed</b>	0.00			
		<b>Totals for 533</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>534</b>		<b>Storm Damage-General</b>	0.00			
		<b>Totals for 534</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>535</b>		<b>General Maintenance</b>	0.00			
		<b>Totals for 535</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>536</b>		<b>Storm Damage - Lighting</b>	0.00			
		<b>Totals for 536</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>537</b>		<b>Storm Damage - Landscape</b>	0.00			
		<b>Totals for 537</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>538</b>		<b>Storm Damage - Sprinkler System</b>	0.00			
		<b>Totals for 538</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>539</b>		<b>Storm Damage - Roof</b>	0.00			
		<b>Totals for 539</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>540</b>		<b>Insurance</b>	351.76			
02/28/26	JE2	To Record Prepaid		1,044.53		
		<b>Totals for 540</b>		<u>1,044.53</u>	<u>0.00</u>	<u>1,396.29</u>
<b>541</b>		<b>Storm Damage - Canal Clean Up</b>	0.00			
		<b>Totals for 541</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>543</b>		<b>Storm Damage - Flag Pole</b>	0.00			
		<b>Totals for 543</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>544</b>		<b>Storm Damage - Gate</b>	0.00			

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		<b>Totals for 544</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>545</b>		<b>Storm Damage - Electric Repairs</b>	0.00			
		<b>Totals for 545</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>546</b>		<b>Storm Damage - Marina Storage Building</b>	0.00			
		<b>Totals for 546</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>547</b>		<b>Storm Damage - Fountain</b>	0.00			
		<b>Totals for 547</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>548</b>		<b>Storm Damage - Storage Building</b>	0.00			
		<b>Totals for 548</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>549</b>		<b>Storm Damage - Gate Keypad</b>	0.00			
		<b>Totals for 549</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>550</b>		<b>Water</b>	548.94			
02/11/26	11716	City of Rockport		338.93		
		<b>Totals for 550</b>		<u>338.93</u>	<u>0.00</u>	<u>887.87</u>
<b>552</b>		<b>Electricity</b>	280.46			
		<b>Totals for 552</b>		<u>0.00</u>	<u>0.00</u>	<u>280.46</u>
<b>553</b>		<b>Storage</b>	0.00			
		<b>Totals for 553</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>555</b>		<b>Telephone</b>	162.26			
02/02/26	11714	Sylvia Imhoff		81.13		
02/23/26		Elika Access Systems		81.13		
		<b>Totals for 555</b>		<u>162.26</u>	<u>0.00</u>	<u>324.52</u>
<b>560</b>		<b>Office &amp; Postage</b>	68.48			
		<b>Totals for 560</b>		<u>0.00</u>	<u>0.00</u>	<u>68.48</u>
<b>561</b>		<b>Taxes</b>	212.21			
		<b>Totals for 561</b>		<u>0.00</u>	<u>0.00</u>	<u>212.21</u>
<b>570</b>		<b>Accounting Fees</b>	890.00			
02/06/26	11715	Johnson & Creekmore		623.00		
		<b>Totals for 570</b>		<u>623.00</u>	<u>0.00</u>	<u>1,513.00</u>
<b>571</b>		<b>Legal Fees</b>	0.00			
		<b>Totals for 571</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>575</b>		<b>Pest Control</b>	0.00			
		<b>Totals for 575</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>590</b>		<b>AdValorem Taxes</b>	34.10			
02/28/26	JE2	To Record Prepaid		17.68		
		<b>Totals for 590</b>		<u>17.68</u>	<u>0.00</u>	<u>51.78</u>
<b>593</b>		<b>Bank Charges</b>	0.00			
02/27/26		To Record Bank Fees		12.00		
		<b>Totals for 593</b>		<u>12.00</u>	<u>0.00</u>	<u>12.00</u>

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<b>595</b>	<b>Miscellaneous</b>		169.88			
		<b>Totals for 595</b>		<u>0.00</u>	<u>0.00</u>	<u>169.88</u>
<b>750</b>	<b>Marina Slips Project</b>		0.00			
		<b>Totals for 750</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>999</b>	<b>Undistributed</b>		0.00			
		<b>Totals for 999</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		<b>Report Total</b>				<u>0.00</u>
<b>Net Profit/(Loss)</b>						
Current Period		<u>6,563.20</u>				
Year-to-Date		<u>16,473.57</u>				

Distribution count = 34