

**Brentwood at Live Oak Association, Inc.**  
**BALANCE SHEET**  
**As of March 31, 2010**

CURRENT PERIOD	DESCRIPTION	YEAR-TO-DATE
<b>ASSETS</b>		
(1,948.51)	1102 - Checking - Bay Cities Bank	86,241.94
<u>(1,948.51)</u>	<b>TOTAL OPERATING</b>	<u>86,241.94</u>
7,989.72	1202 - Reserve - Bay Cities Bank	103,853.83
2.52	1750 - Reserve BCB CD - 10/03/10	1,659.65
42.00	1751 - Reserve BCB CD - 10/03/10	27,660.77
<u>0.00</u>	1752 - Reserve Pilot CD - 10/03/10	<u>104,788.16</u>
<u>8,034.24</u>	<b>TOTAL RESERVES</b>	<u>237,962.41</u>
5,050.00	1300 - Accounts Receivable	89,659.62
(8,183.00)	1304 - Allowance for Bad Debt	(75,920.62)
(595.74)	1400 - Prepaid Insurance	4,899.01
(1,149.00)	1450 - Prepaid Taxes	591.00
1,066.68	1500 - Prepaid Expenses	2,133.34
<u>0.00</u>	1502 - Utility Deposit	<u>2,600.00</u>
<u>2,274.67</u>	<b>TOTAL CURRENT ASSETS</b>	<u>348,166.70</u>
<u>(1,948.51)</u>	<b>TOTAL ASSETS</b>	<u>86,241.94</u>
<b>LIABILITIES</b>		
7,469.65	2100 - Accounts Payable	19,501.83
66.99	2200 - Prepaid Assessments	8,827.99
<u>(457.61)</u>	2206 - Insurance Installment Loan	<u>3,203.27</u>
<u>7,079.03</u>	<b>TOTAL LIABILITIES</b>	<u>31,533.09</u>
<b>RESERVES</b>		
4,476.00	2303 - Roof Reserve	190,351.59
3,145.00	2304 - Painting Reserve	19,561.00
286.00	2310 - Paving Reserve	11,334.00
<u>127.24</u>	2399 - Reserve Interest	<u>16,715.82</u>
<u>8,034.24</u>	<b>TOTAL RESERVE</b>	<u>237,962.41</u>
<u>15,113.27</u>	<b>TOTAL LIABILITY/RESERVE</b>	<u>269,495.50</u>
<b>EQUITY</b>		
(6,690.50)	2400 - Retained Rev/Prior Yrs	77,950.41
<u>(6,148.10)</u>	Retained Revenue/Current	<u>720.79</u>
<u>(12,838.60)</u>	<b>TOTAL EQUITY</b>	<u>78,671.20</u>
<u>2,274.67</u>	<b>TOTAL LIABILITY/EQUITY</b>	<u>348,166.70</u>

**Brentwood at Live Oak Association, Inc.**  
**INCOME STATEMENT**  
**March 31, 2010**

CURRENT PERIOD			Account Description	YEAR-TO-DATE			
Budget	Actual	Variance		Budget	Actual	Variance	
<b>Revenue</b>							
\$ 23,050.67	\$ 22,880.00	\$ -170.67	3100	Maintenance Fees	\$ 69,152.01	\$ 68,640.00	-512.01
0.00	0.00	0.00	3106	Late Chg/Delinquent Int	0.00	2,181.54	2,181.54
0.00	38.14	38.14	3400	Checking Interest	0.00	108.97	108.97
0.00	127.24	127.24	3500	Reserve Interest	0.00	650.37	650.37
0.00	0.00	0.00	3910	Legal Recovery	0.00	435.00	435.00
<u>23,050.67</u>	<u>23,045.38</u>	<u>-5.29</u>	<b>Total Revenue</b>		<u>69,152.01</u>	<u>72,015.88</u>	<u>2,863.87</u>
<b>Expenses</b>							
<b>Administrative Expenses</b>							
\$ 2,502.00	\$ 2,500.96	1.04	4006	Management/Bookkeeping	\$ 7,506.00	\$ 7,502.88	3.12
375.00	83.38	291.62	4014	Office Expenses	1,125.00	1,271.12	-146.12
5.00	0.00	5.00	4050	Licenses/Fees/Taxes	15.00	61.25	-46.25
333.00	0.00	333.00	4074	Audit/CPA Fees	999.00	0.00	999.00
1,250.00	507.50	742.50	4075	Legal	3,750.00	1,015.00	2,735.00
<u>4,465.00</u>	<u>3,091.84</u>	<u>1,373.16</u>	<b>Total Administrative</b>		<u>13,395.00</u>	<u>9,850.25</u>	<u>3,544.75</u>
<b>Insurance Expenses</b>							
\$ 392.00	\$ 317.94	74.06	4091	Pkg - 11/25/10	\$ 1,176.00	\$ 953.82	222.18
147.00	139.67	7.33	4092	Umbrella - 11/25/10	441.00	419.01	21.99
100.00	91.16	8.84	4093	D & O Insurance - 12/12/10	300.00	273.48	26.52
58.00	46.97	11.03	4098	Workman's Comp - 03/22/11	174.00	140.63	33.37
<u>697.00</u>	<u>595.74</u>	<u>101.26</u>	<b>Total Insurance</b>		<u>2,091.00</u>	<u>1,786.94</u>	<u>304.06</u>

**Brentwood at Live Oak Association, Inc.**  
**INCOME STATEMENT**  
**March 31, 2010**

CURRENT PERIOD			Account Description	YEAR-TO-DATE		
Budget	Actual	Variance		Budget	Actual	Variance
<b>Maintenance &amp; Grounds</b>						
\$ 333.00	\$ 150.00	183.00	5000 Maintenance/Labor - N/C	\$ 999.00	\$ 450.00	549.00
100.00	0.00	100.00	5003 Building Materials & Supplies	300.00	0.00	300.00
1,066.67	1,066.66	0.01	5038 Termite Control - Contract	3,200.01	3,200.00	0.01
0.00	1,066.66	-1,066.66	5039 Year End Audit Discrepancy	0.00	1,066.66	-1,066.66
167.00	0.00	167.00	5100 Contingency	501.00	206.80	294.20
833.00	46.91	786.09	6030 Irrigation Labor/Supplies - N/C	2,499.00	2,243.86	255.14
5,300.00	4,850.00	450.00	6100 Lawn Care - Contract	15,900.00	14,550.00	1,350.00
833.00	9,000.00	-8,167.00	6160 Landscape/Mulch	2,499.00	10,100.00	-7,601.00
<u>8,632.67</u>	<u>16,180.23</u>	<u>-7,547.56</u>	<b>Total Maintenance &amp; Grounds</b>	<u>25,898.01</u>	<u>31,817.32</u>	<u>-5,919.31</u>
<b>Utilities</b>						
\$ 1,073.00	\$ 1,097.46	-24.46	7001 Electricity - Street Lights	\$ 3,219.00	\$ 3,014.17	204.83
258.00	174.05	83.95	7002 Electricity - Entrance Lighting	774.00	395.32	378.68
18.00	19.92	-1.92	7003 Electricity - Mailbox/Kiosk	54.00	59.72	-5.72
<u>1,349.00</u>	<u>1,291.43</u>	<u>57.57</u>	<b>Total Utilities</b>	<u>4,047.00</u>	<u>3,469.21</u>	<u>577.79</u>
<u>15,143.67</u>	<u>21,159.24</u>	<u>-6,015.57</u>	<b>Total Operating Expenses</b>	<u>45,431.01</u>	<u>46,923.72</u>	<u>-1,492.71</u>
<b>Reserves</b>						
\$ 3,145.00	\$ 3,145.00	0.00	9120 Painting Reserve	\$ 9,435.00	\$ 9,435.00	0.00
4,476.00	4,476.00	0.00	9140 Roof Reserve	13,428.00	13,428.00	0.00
286.00	286.00	0.00	9190 Paving Reserve	858.00	858.00	0.00
0.00	127.24	-127.24	9499 Reserve Interest	0.00	650.37	-650.37
<u>7,907.00</u>	<u>8,034.24</u>	<u>-127.24</u>	<b>Total Reserves</b>	<u>23,721.00</u>	<u>24,371.37</u>	<u>-650.37</u>
<u>23,050.67</u>	<u>29,193.48</u>	<u>-6,142.81</u>	<b>Total Expenses</b>	<u>69,152.01</u>	<u>71,295.09</u>	<u>-2,143.08</u>
<u>0.00</u>	<u>-6,148.10</u>	<u>-6,148.10</u>	<b>Retained Revenue</b>	<u>0.00</u>	<u>720.79</u>	<u>720.79</u>

## Past Due / PrePaid

Cut Off Date 03/31/2010

9220

### Brentwood at Live Oak Preserve Association,

Section/Phase	Block/Lot	Owner	Status	Past Due	Prepaid
000000	025001	Cruz, Nicole M. 9007 Iron Oak Ave.	2	843.00	
000000	025003	Singh, Bonita 9011 Iron Oak Ave			304.00
000000	025004	Anna Upegui Rodriguez, Augusto Barrios & 9013 Iron Oak Ave			130.00
000000	026001	Tapias, Jorge 20201 Vintage Oak PI	2, 5	1,180.00	
000000	027002	Hibner, Susan 20213 Vintage Oak PI	0	247.00	
000000	027004	Arnold, Charles 20217 Vintage Oaks			130.00
000000	028002	Anayas, Marc & Maricel 20223 Vintage Oak PI	0		105.00
000000	028004	Bernardini, Jorge 20227 Vintage Oaks PI			390.00
000000	029001	Stevenson, Jim & Stacey 9021 Iron Oak Ave	2, 3, 7	3,456.00	
000000	029002	Gritzer, Galen 9023 Iron Oak Ave	0	130.00	
000000	029004	Arias, Carlos 9027 Iron Oak Ave	2	1,180.00	
000000	030001	Melba Muxo, Jorge Torres & 9031 Iron Oak Ave	3, 5	4,915.00	
000000	030003	Logan, Michael 9035 Iron Oak Ave	2, 5	2,396.00	
000000	031001	Grady, Patrick & Christine 9041 Iron Oak Ave.			130.00
000000	031002	O'Brien, Michelle 9043 Iron Oak Ave	6	366.00	
000000	031003	Miller, Mark 9045 Iron Oak Ave			390.00
000000	032001	Tedeschi, Peter & Jean S 9049 Iron Oak Ave	2	583.00	
000000	032002	Borden, Richard Jr & Mary Ann 9051 Iron Oak Blvd	5		46.00
000000	032003	Piper, Genny A & Bryan David 9053 Iron Oak Ave	1	255.00	
000000	032004	Childs, Elizabeth 9055 Iron Oak Ave			152.00
000000	033002	Teresa Czekaja, Pamela Czekaj & 9061 Iron Oak Ave			130.00
000000	033003	Pricher, Donald & Judy 9063 Iron Oak Ave	2	558.00	
000000	034001	Dejoseph, Michael & Alexandria 9067 Iron Oak Ave			8.00
000000	034002	Beutel, Ernest 9069 Iron Oak Ave			130.00
000000	034003	Salas, Paul 9071 Iron Oak Ave			25.00
000000	034004	Skrzypek, Marcin 9073 Iron Oak Ave			130.00
000000	035001	Sharp, Steven 9077 Iron Oak Ave			260.00
000000	035002	Sikorski, Barry & Julie 9079 Iron Oak Ave			650.00

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Report # 081301

Requested by Mary Olson

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8-New Owner/Rebilled 9-Payment Plan 10-Pending BOD Approval 11-Small Balance 12-Lawn Care - Delinquent 13-Non-Member

## Past Due / PrePaid

Cut Off Date 03/31/2010

9220

### Brentwood at Live Oak Preserve Association,

Section/Phase	Block/Lot	Owner	Status	Past Due	Prepaid
000000	035003	Tarbet, James 9081 Iron Oak Ave			130.00
000000	035004	Green, Ira 9083 Iron Oak Ave	0	44.00	
000000	036002	Pion, Julio 9089 Iron Oak Ave			130.00
000000	036003	Esteves, Silvia 9091 Iron Oak Ave			130.00
000000	036004	Association, Inc, Brentwood at Liveoak Preserve 9093 Iron Oak Ave	2, 3	4,341.00	
000000	037001	Pabon, Ramon 20401 Harvest Oak Ct.			130.00
000000	037003	Assing, Kenneth 20405 Harvest Oak Ct		285.00	
000000	037004	Pereira, Jose 20407 Harvest Oak Ct			520.00
000000	038002	Mastrogiovanni, Amelia 20413 Harvest Oak Ct			114.00
000000	038003	Gonzalez, Daniel J & Candace J 20415 Harvest Oak Dr	0		65.99
000000	038004	Whitman, Kathryn 20417 Harvest Oak Ct			246.00
000000	039001	Dutra, Antonio Eduardo Ferreira & Deborah 20428 Harvest Oak Ct	0	130.00	
000000	039002	Padgett, Juanda 20426 Harvest Oak Ct.	0	155.00	
000000	040002	Baylon, Rueben 20416 Harvest Oak Ct			130.00
000000	040003	Remy, Yvette 20414 Harvest Oak Ct.			130.00
000000	041001	Diehl, Cheryl 20408 Harvest Oak Ct			390.00
000000	041002	Vadaparampil, Jose 20406 Harvest Oak Ct	2, 3	2,781.00	
000000	041003	Byelyayev, Anton 20404 Harvest Oak Ct	2, 5, 7	2,276.00	
000000	041004	Cedeno, Julian 20402 Harvest Oak Ct	2	3,869.00	
000000	042001	Cali, James 8905 Iron Oak			263.00
000000	042002	Jiosne, Anne-Marie 8907 Iron Oak Ave	2, 3, 5	3,141.00	
000000	042003	Makhani, Fayyaz 8909 Iron Oak Ave	6		49.00
000000	043001	Bombonato, Morelys 8915 Iron Oak Ave	2, 5	1,037.00	
000000	043002	Rivera, Brenda 8917 Iron Oak Ave			130.00
000000	043004	Rodriguez, Melvin 8921 Iron Oak Ave	2	1,205.00	
000000	044001	Bernal, Andres 8925 Iron Oak Ave	6		114.00
000000	044003	Tartaro, Leonardo 8929 Iron Oak Ave	2, 3	1,584.00	

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## Past Due / PrePaid

Cut Off Date 03/31/2010

9220

### Brentwood at Live Oak Preserve Association,

Section/Phase	Block/Lot	Owner	Status	Past Due	Prepaid
000000	044004	Hennings, Jay 8931 Iron Oak Ave	6		212.00
000000	045001	Cruz, Trisha 8935 Iron Oak Ave	2	1,211.62	
000000	045003	Akil, Abdo 8939 Iron Oak Ave			105.00
000000	045004	Ancheri, George 8941 Iron Oak Ave.			114.00
000000	046002	Michna, Ronald 8947 Iron Oak Ave			130.00
000000	046004	Aprile, Monique 8951 Iron Oak Ave		5.00	
000000	047001	Uribe, Rafael 8955 Iron Oak Ave	2, 3, 5	2,951.00	
000000	047002	Crocker, Bobby 8957 Iron Oak Ave	11	25.00	
000000	047004	Frisneda, Hector 8961 Iron Oak Ave	2	701.00	
000000	048001	Levarge, Michelle 8971 Iron Oak Ave.	2, 3	1,720.00	
000000	048002	Hefez, Albert 8973 Iron Oak Ave.			273.00
000000	048003	Dayan, David 8975 Iron Oak Ave	2, 5	395.00	
000000	048004	Butler, William 8977 Iron Oak Ave			130.00
000000	049002	Alicia Fernandez-Garcia, Carolina Garcia / 8983 Iron Oak Ave	3, 4	3,771.00	
000000	049003	Hernandez, Peter & Pacia 8985 Iron Oak Ave	0	130.00	
000000	050003	Kudman, Israel 8982 Iron Oak Ave.	2	633.00	
000000	050004	Dajoh, Agan 8984 Iron Oak Ave	0	130.00	
000000	051001	Payne, Florence 9002 Iron Oak Ave			28.00
000000	051003	Golonka, Maxine 9006 Iron Oak Ave	0	25.00	
000000	051004	Rimman, Fadi 9008 Iron Oak Ave	2	844.00	
000000	052002	Alejandro Naranjo, Liliana Lara & 9014 Iron Oak Ave	2	701.00	
000000	053001	Macklin, Linda 20302 Noble Oak PI	1	134.00	
000000	053002	Peavler, Paige 20304 Noble Oak PI			130.00
000000	053004	Dixon, Nicole 20308 Noble Oak PI	3, 4	3,621.00	
000000	054001	Wilkinson, Michael 20312 Noble Oak PI	2, 3, 5	2,276.00	
000000	054004	Caldwell, Frederick 20318 Noble Oak PI	1	285.00	
000000	055001	Shaffer Crafts, Laura 20322 Noble Oak PI			130.00
000000	055002	Hibner, Jennifer 20324 Noble Oak PI	2, 3	2,781.00	

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## Past Due / PrePaid

Cut Off Date 03/31/2010

9220

### Brentwood at Live Oak Preserve Association,

Section/Phase	Block/Lot	Owner	Status	Past Due	Prepaid
000000	056001	Miseroy, John & Susan 9056 Iron Oak Ave.	6		120.00
000000	056002	Kori, Vijayan 9058 Iron Oak Ave	2, 3	3,141.00	
000000	057002	Ouseph, Jose 9066 Iron Oak Ave	2, 3	1,870.00	
000000	057003	Powell, Linda 9068 Iron Oak Ave	0	130.00	
000000	057004	Victoria, Luz 9070 Iron Oak Ave	2	2,516.00	
000000	058003	Garcon, George 9084 Iron Oak Ave	2, 3, 5	1,584.00	
000000	059002	Pryor, Jack & Deborah 9094 Iron Oak Ave	2	415.00	
000000	059003	Villavicencio, Jose 9096 Iron Oak Ave	8		130.00
000000	060003	Meyer, Adriana 8906 Iron Oak Ave	8		130.00
000000	061001	Ramirez, Jose 8910 Iron Oak Ave			124.00
000000	061002	Hardy, Douglas & Linda 8912 Iron Oak Ave			130.00
000000	062001	Association, Inc, Brentwood at Liveoak Preserve 8926 Iron Oak Ave	3, 4	4,965.00	
000000	062004	Gali, Sara 8932 Iron Oak Ave.	3, 5	5,104.00	
000000	063001	Patel, Sejal & Trushar 8950 Iron Oak Ave	3, 5, 7	4,461.00	
000000	063003	Friedman, Rachel 8954 Iron Oak Ave	11	25.00	
000000	064001	Graham, Vernon 20302 Oak Key Ct	2, 3	2,006.00	
000000	064004	Rueda, Jorge 20308 Oak Key Ct			130.00
000000	065001	Akella, Chakravarthy 20312 Oak Key Ct	2, 3, 5	3,456.00	
000000	065002	Patton, Chris 20314 Oak Key Ct	5		143.00
000000	065004	Pitter, Lorna 20318 Oak Key Ct.		130.00	
000000	067003	Bradshaw, Stephen 20323 Oak Key Ct			143.00
000000	068001	Estep, Eugene & Diane 20317 Oak Key Ct			168.00
000000	068004	Bland, Randall W. 20311 Oak Key Ct			186.00
000000	069001	Epstein, David 20307 Oak Key Ct		2.00	
000000	069002	Seung Karl, Grace Chin / 20305 Oak Key Ct			260.00
000000	069003	Luckenbach, Beverly 20303 Oak Key Ct.	2	558.00	
000000	069004	Armstrong, Katheryn P 20301 Oak Key Ct			130.00

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## Past Due / PrePaid

Cut Off Date	03/31/2010
<u>89,659.62</u>	<u>8,827.99</u>
<u>89,659.62</u>	<u>8,827.99</u>

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>1102 Checking - Bay Cities Bank</b>				88,190.45		
03/03/10	AP		Check #1446 to Charles Diaz		(150.00)	
03/03/10	AP		Check #1447 to Robert & Mickey Carney		(2,760.00)	
03/03/10	AP		Check #1448 to Brown & Brown of Florida, Inc. - Tampa		(566.00)	
03/03/10	AP		Check #1449 to Janet MacNealy		(125.00)	
03/03/10	AP		Check #1450 to Rainmaker Irrigation & Landscaping Inc		(6,351.75)	
03/03/10	AP		Check #1451 to Greenacre Properties, Inc.		(2,676.21)	
03/16/10	AP		Check #1452 to Meirose & Friscia, P.A.		(507.50)	
03/31/10	AP.1	S	Montgomery Insurance A/D		(457.61)	
03/31/10	AP.1	S	TECO A/D #4411 01/18/10 - 02/17/10		(123.44)	
03/31/10	AP.1	S	TECO A/D #2010 01/18/10 - 02/17/10		(19.52)	
03/31/10	AP.1	S	TECO A/D #4911 01/15/10 - 02/15/10		(999.61)	
03/01/10	AR		Lock Box CR		2,105.00	
03/02/10	AR		Lock Box CR		366.00	
03/03/10	AR		Lock Box CR		910.00	
03/04/10	AR		Lock Box CR		1,948.00	
03/05/10	AR		Lock Box CR		650.00	
03/08/10	AR		Lock Box CR		1,644.00	
03/09/10	AR		Lock Box CR		570.00	
03/10/10	AR		Electronic Cash Rec		2,990.00	
03/10/10	AR		Lock Box CR		130.00	
03/11/10	AR		Lock Box CR		1,040.00	
03/11/10	AR		NSF - Returned Check		(366.00)	
03/12/10	AR		EFT Chargeback		(130.00)	
03/15/10	AR		Lock Box CR		1,040.00	
03/17/10	AR		Lock Box CR		1,065.00	
03/18/10	AR		Lock Box CR		1,170.00	
03/19/10	AR		Lock Box CR		139.99	
03/22/10	AR		Lock Box CR		780.00	
03/23/10	AR		Lock Box CR		132.00	
03/24/10	AR		Lock Box CR		814.00	
03/25/10	AR		Lock Box CR		390.00	
03/26/10	AR		Lock Box CR		130.00	
03/29/10	AR		Lock Box CR		960.00	
03/30/10	AR		Lock Box CR		892.00	
03/31/10	AR		Lock Box CR		1,287.00	
03/31/10	JE	S	Interest - Checking		38.14	
03/31/10	JE	S	Reserve Transfer		(7,907.00)	
					<u>(1,948.51)</u>	<u>86,241.94</u>
<b>1202 Reserve - Bay Cities Bank</b>				95,864.11		
03/31/10	JE	S	Reserve Interest		82.72	
03/31/10	JE	S	Reserve Transfer		7,907.00	
					<u>7,989.72</u>	<u>103,853.83</u>
<b>1300 Accounts Receivable</b>				84,609.62		
03/01/10	AP		Refund HO overpayment (Robert & Mickey Carney)		2,760.00	
03/01/10	AR		Maintenance Charge		22,880.00	
03/01/10	AR		Lock Box CR		(2,105.00)	
03/02/10	AR		Lock Box CR		(366.00)	
03/03/10	AR		Lock Box CR		(910.00)	
03/04/10	AR		Lock Box CR		(1,948.00)	
03/05/10	AR		Lock Box CR		(650.00)	
03/08/10	AR		Lock Box CR		(1,644.00)	
03/09/10	AR		Lock Box CR		(570.00)	
03/10/10	AR		Electronic Cash Rec		(2,990.00)	
03/10/10	AR		Lock Box CR		(130.00)	
03/11/10	AR		Lock Box CR		(1,040.00)	

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
<b>1300 Accounts Receivable (cont.)</b>						
03/11/10	AR		NSF - Returned Check		366.00	
03/12/10	AR		EFT Chargeback		130.00	
03/15/10	AR		Lock Box CR		(1,040.00)	
03/17/10	AR		Lock Box CR		(1,065.00)	
03/18/10	AR		Lock Box CR		(1,170.00)	
03/19/10	AR		Lock Box CR		(139.99)	
03/22/10	AR		Lock Box CR		(780.00)	
03/23/10	AR		Lock Box CR		(132.00)	
03/24/10	AR		Lock Box CR		(814.00)	
03/25/10	AR		Lock Box CR		(390.00)	
03/26/10	AR		Lock Box CR		(130.00)	
03/29/10	AR		Lock Box CR		(960.00)	
03/30/10	AR		Lock Box CR		(892.00)	
03/31/10	AR		Lock Box CR		(1,287.00)	
03/31/10	JE	R	March Prepaid		8,827.99	
03/31/10	JE.1		February Prepaid		(8,761.00)	
					<u>5,050.00</u>	<u>89,659.62</u>
<b>1304 Allowance for Bad Debt</b>				(67,737.62)		
03/31/10	YEJE		Year End Audit Entry		(8,183.00)	
					<u>(8,183.00)</u>	<u>(75,920.62)</u>
<b>1400 Prepaid Insurance</b>				5,494.75		
03/31/10	JE	S	Amortize Prepaid Insurance - Insurance Corp W/C Policy Period 03/22/10 - 3/22/11		(14.15)	
03/31/10	JE	S	Amortize Prepaid Insurance Montgomery Commercial Pkg Policy Period 11/25/09 - 11/25/10		(317.94)	
03/31/10	JE	S	Amortize Prepaid Insurance Montgomery Umbrella Policy Period 11/25/09 - 11/25/10		(139.67)	
03/31/10	JE	S	Amortize Prepaid Insurance U S Liability D & O Policy Period 12/12/09 - 12/10/10		(91.16)	
03/31/10	JE		Amortize Prepaid Insurance - Insurance Corp W/C Policy Period 03/22/09 - 3/22/10		(32.82)	
					<u>(595.74)</u>	<u>4,899.01</u>
<b>1450 Prepaid Taxes</b>				1,740.00		
03/31/10	YEJE		Year End Audit Entry		(1,149.00)	
					<u>(1,149.00)</u>	<u>591.00</u>
<b>1500 Prepaid Expenses</b>				1,066.66		
03/31/10	AP		Mar 10 Pest Control (Pest Bear Termite & Pest Control)		3,200.00	
03/31/10	JE	S	Amortize Prepaid Expense - Pest Bear Termite & Pest Protection		(1,066.66)	
03/31/10	JE		Correction to Amortize Prepaid Expense - Pest Bear Termite & Pest Protection Jan/Feb		2,133.34	
03/31/10	JE.1		Pest Bear Termite & Pest Control Qtrly Maintenance		(3,200.00)	
					<u>1,066.68</u>	<u>2,133.34</u>
<b>1502 Utility Deposit</b>				2,600.00		
					<u>0.00</u>	<u>2,600.00</u>
<b>1750 Reserve BCB CD - 10/03/10</b>				1,657.13		
03/31/10	JE	S	BCB CD Interest		2.52	

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

Date	Reference	T	Description	Beginning Balance	Current Amount	YTD Balance
	<b>1750</b>		<b>Reserve BCB CD - 10/03/10 (cont.)</b>		<u>2.52</u>	<u>1,659.65</u>
03/31/10	<b>1751</b>		<b>Reserve BCB CD - 10/03/10</b>	27,618.77		
	JE	S	BCB CD Interest		<u>42.00</u>	
					<u>42.00</u>	<u>27,660.77</u>
	<b>1752</b>		<b>Reserve Pilot CD - 10/03/10</b>	104,788.16		
					<u>0.00</u>	<u>104,788.16</u>
	<b>2100</b>		<b>Accounts Payable</b>	(12,032.18)		
03/01/10	AP		Mar 10 Mail Kiosk Maint (Charles Diaz)		(150.00)	
03/01/10	AP		Refund HO overpayment (Robert & Mickey Carney)		(2,760.00)	
03/01/10	AP		Mar 10 Management (Greenacre Properties, Inc.)		(2,500.96)	
03/03/10	AP		Check #1446 to Charles Diaz		150.00	
03/03/10	AP		Check #1447 to Robert & Mickey Carney		2,760.00	
03/03/10	AP		Check #1448 to Brown & Brown of Florida, Inc. - Tampa		566.00	
03/03/10	AP		Check #1449 to Janet MacNealy		125.00	
03/03/10	AP		Check #1450 to Rainmaker Irrigation & Landscaping Inc		6,351.75	
03/03/10	AP		Check #1451 to Greenacre Properties, Inc.		2,676.21	
03/15/10	AP		BRENT-54378 : General (Meirose & Friscia, P.A.)		(227.50)	
03/15/10	AP		BRENT-57285 : Foreclosures (Meirose & Friscia, P.A.)		(280.00)	
03/16/10	AP		Check #1452 to Meirose & Friscia, P.A.		507.50	
03/31/10	AP		Mar 10 Pest Control (Pest Bear Termite & Pest Control)		(3,200.00)	
03/31/10	AP		Install Red Mulch (Rainmaker Irrigation & Landscaping Inc)		(9,000.00)	
03/31/10	AP		Irrigation Repairs (Rainmaker Irrigation & Landscaping Inc)		(540.41)	
03/31/10	AP		Irrigation Repairs (Rainmaker Irrigation & Landscaping Inc)		(65.00)	
03/31/10	AP		Mar 10 landscape Maint (Rainmaker Irrigation & Landscaping Inc)		(4,850.00)	
03/31/10	AP		Mar 10 Supplies (Greenacre Properties, Inc.)		(83.38)	
03/31/10	AP.1	S	TECO A/D # 2010 02/17/10 - 03/18/10		(18.70)	
03/31/10	AP.1	S	TECO A/D #4411 02/17/10 - 03/18/10		(151.43)	
03/31/10	AP.1	S	TECO A/D #4911 02/15/10 - 03/16/10		(999.61)	
03/31/10	AP.1	S	TECO A/D #4411 01/18/10 - 02/17/10		123.44	
03/31/10	AP.1	S	TECO A/D #2010 01/18/10 - 02/17/10		19.52	
03/31/10	AP.1	S	TECO A/D #4911 01/15/10 - 02/15/10		999.61	
03/31/10	JE		Accrual/TECO 03/18/10 - 03/31/10		(76.26)	
03/31/10	JE	R	Accrual/TECO 03/16/10 - 03/31/10		(517.04)	
03/31/10	JE.1		Accrual/TECO 02/17/10 - 02/28/10		52.42	
03/31/10	JE.1		Accrual/TECO 02/15/10 - 02/28/10		419.19	
03/31/10	JE.1		Pest Bear Termite & Pest Control Qtrly Maintenance		3,200.00	
					<u>(7,469.65)</u>	<u>(19,501.83)</u>
	<b>2200</b>		<b>Prepaid Assessments</b>	(8,761.00)		
03/31/10	JE	R	March Prepaid		(8,827.99)	
03/31/10	JE.1		February Prepaid		8,761.00	
					<u>(66.99)</u>	<u>(8,827.99)</u>
	<b>2206</b>		<b>Insurance Installment Loan</b>	(3,660.88)		
03/31/10	AP.1	S	Montgomery Insurance A/D		457.61	
					<u>457.61</u>	<u>(3,203.27)</u>
	<b>2303</b>		<b>Roof Reserve</b>	(185,875.59)		
03/31/10	JE	S	Reserve Funding		(4,476.00)	

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
		<b>2303 Roof Reserve (cont.)</b>		<u>(4,476.00)</u>	<u>(190,351.59)</u>
03/31/10	<b>2304 Painting Reserve</b> JE S	Reserve Funding	(16,416.00)	<u>(3,145.00)</u>	<u>(19,561.00)</u>
03/31/10	<b>2310 Paving Reserve</b> JE S	Reserve Funding	(11,048.00)	<u>(286.00)</u>	<u>(11,334.00)</u>
03/31/10	<b>2399 Reserve Interest</b> JE S	Reserve Interest	(16,588.58)	(82.72)	
03/31/10	JE S	BCB CD Interest		(2.52)	
03/31/10	JE S	BCB CD Interest		(42.00)	
				<u>(127.24)</u>	<u>(16,715.82)</u>
03/31/10	<b>2400 Retained Rev/Prior Yrs</b> YEJE	Year End Audit Entry	(84,640.91)	<u>6,690.50</u>	<u>(77,950.41)</u>
03/01/10	<b>3100 Maintenance Fees</b> AR	Maintenance Charge	(45,760.00)	<u>(22,880.00)</u>	<u>(68,640.00)</u>
		<b>3106 Late Chg/Delinquent Int</b>	(2,181.54)	<u>0.00</u>	<u>(2,181.54)</u>
03/31/10	<b>3400 Checking Interest</b> JE S	Interest - Checking	(70.83)	<u>(38.14)</u>	<u>(108.97)</u>
03/31/10	<b>3500 Reserve Interest</b> JE S	Reserve Interest	(523.13)	(82.72)	
03/31/10	JE S	BCB CD Interest		(2.52)	
03/31/10	JE S	BCB CD Interest		(42.00)	
				<u>(127.24)</u>	<u>(650.37)</u>
		<b>3910 Legal Recovery</b>	(435.00)	<u>0.00</u>	<u>(435.00)</u>
03/01/10	<b>4006 Management/Bookkeeping</b> AP	Mar 10 Management (Greenacre Properties, Inc.)	5,001.92	<u>2,500.96</u>	<u>7,502.88</u>
03/31/10	<b>4014 Office Expenses</b> AP	Mar 10 Supplies (Greenacre Properties, Inc.)	1,187.74	<u>83.38</u>	<u>1,271.12</u>

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

<u>Date</u>	<u>Reference T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
	<b>4050 Licenses/Fees/Taxes</b>		61.25		
				<u>0.00</u>	<u>61.25</u>
	<b>4075 Legal</b>		507.50		
03/15/10	AP	BRENT-54378 : General (Meirose & Friscia, P.A.)		227.50	
03/15/10	AP	BRENT-57285 : Foreclosures (Meirose & Friscia, P.A.)		280.00	
				<u>507.50</u>	<u>1,015.00</u>
	<b>4091 Pkg - 11/25/10</b>		635.88		
03/31/10	JE S	Amortize Prepaid Insurance Montgomery Commercial Pkg Policy Period 11/25/09 - 11/25/10		317.94	
				<u>317.94</u>	<u>953.82</u>
	<b>4092 Umbrella - 11/25/10</b>		279.34		
03/31/10	JE S	Amortize Prepaid Insurance Montgomery Umbrella Policy Period 11/25/09 - 11/25/10		139.67	
				<u>139.67</u>	<u>419.01</u>
	<b>4093 D &amp; O Insurance - 12/12/10</b>		182.32		
03/31/10	JE S	Amortize Prepaid Insurance U S Liability D & O Policy Period 12/12/09 - 12/10/10		91.16	
				<u>91.16</u>	<u>273.48</u>
	<b>4098 Workman's Comp - 03/22/11</b>		93.66		
03/31/10	JE S	Amortize Prepaid Insurance - Insurance Corp W/C Policy Period 03/22/10 - 3/22/11		14.15	
03/31/10	JE	Amortize Prepaid Insurance - Insurance Corp W/C Policy Period 03/22/09 - 3/22/10		32.82	
				<u>46.97</u>	<u>140.63</u>
	<b>5000 Maintenance/Labor - N/C</b>		300.00		
03/01/10	AP	Mar 10 Mail Kiosk Maint (Charles Diaz)		150.00	
				<u>150.00</u>	<u>450.00</u>
	<b>5038 Termite Control - Contract</b>		2,133.34		
03/31/10	JE S	Amortize Prepaid Expense - Pest Bear Termite & Pest Protection		1,066.66	
03/31/10	JE	Correction to Amortize Prepaid Expense - Pest Bear Termite & Pest Protection Jan/Feb		(2,133.34)	
03/31/10	YEJE	Year End Audit Entry		2,133.34	
				<u>1,066.66</u>	<u>3,200.00</u>
	<b>5039 Year End Audit Discrepancy</b>		0.00		
03/31/10	YEJE	Year End Audit Entry - December 2009		1,066.66	
				<u>1,066.66</u>	<u>1,066.66</u>
	<b>5100 Contingency</b>		206.80		
				<u>0.00</u>	<u>206.80</u>
	<b>6030 Irrigation Labor/Supplies - N/C</b>		2,196.95		

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
			<b>6030 Irrigation Labor/Supplies - N/C (cont.)</b>			
03/31/10	AP		Irrigation Repairs (Rainmaker Irrigation & Landscaping Inc)		540.41	
03/31/10	AP		Irrigation Repairs (Rainmaker Irrigation & Landscaping Inc)		65.00	
03/31/10	YEJE		Year End Audit Entry		(558.50)	
					<u>46.91</u>	<u>2,243.86</u>
			<b>6100 Lawn Care - Contract</b>	9,700.00		
03/31/10	AP		Mar 10 landscape Maint (Rainmaker Irrigation & Landscaping Inc)		4,850.00	
					<u>4,850.00</u>	<u>14,550.00</u>
			<b>6160 Landscape/Mulch</b>	1,100.00		
03/31/10	AP		Install Red Mulch (Rainmaker Irrigation & Landscaping Inc)		9,000.00	
					<u>9,000.00</u>	<u>10,100.00</u>
			<b>7001 Electricity - Street Lights</b>	1,916.71		
03/31/10	AP.1	S	TECO A/D #4911 02/15/10 - 03/16/10		999.61	
03/31/10	JE	R	Accrual/TECO 03/16/10 - 03/31/10		517.04	
03/31/10	JE.1		Accrual/TECO 02/15/10 - 02/28/10		(419.19)	
					<u>1,097.46</u>	<u>3,014.17</u>
			<b>7002 Electricity - Entrance Lighting</b>	221.27		
03/31/10	AP.1	S	TECO A/D #4411 02/17/10 - 03/18/10		151.43	
03/31/10	JE		Accrual/TECO 03/18/10 - 03/31/10		67.88	
03/31/10	JE.1		Accrual/TECO 02/17/10 - 02/28/10		(45.26)	
					<u>174.05</u>	<u>395.32</u>
			<b>7003 Electricity - Mailbox/Kiosk</b>	39.80		
03/31/10	AP.1	S	TECO A/D # 2010 02/17/10 - 03/18/10		18.70	
03/31/10	JE		Accrual/TECO 03/18/10 - 03/31/10		8.38	
03/31/10	JE.1		Accrual/TECO 02/17/10 - 02/28/10		(7.16)	
					<u>19.92</u>	<u>59.72</u>
			<b>9120 Painting Reserve</b>	6,290.00		
03/31/10	JE	S	Reserve Funding		3,145.00	
					<u>3,145.00</u>	<u>9,435.00</u>
			<b>9140 Roof Reserve</b>	8,952.00		
03/31/10	JE	S	Reserve Funding		4,476.00	
					<u>4,476.00</u>	<u>13,428.00</u>
			<b>9190 Paving Reserve</b>	572.00		
03/31/10	JE	S	Reserve Funding		286.00	
					<u>286.00</u>	<u>858.00</u>
			<b>9499 Reserve Interest</b>	523.13		
03/31/10	JE	S	Reserve Interest		82.72	
03/31/10	JE	S	BCB CD Interest		2.52	
03/31/10	JE	S	BCB CD Interest		42.00	
					<u>127.24</u>	<u>650.37</u>

**Brentwood at Live Oak Association, Inc.**  
**General Ledger**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Current Amount</u>	<u>YTD Balance</u>
Current Profit/(Loss)		<u>(6,148.10)</u>	YTD Profit/(Loss)	<u>720.79</u>		
Number of Transactions		158			The General Ledger is in balance	<u>0.00</u>

**Brentwood at Live Oak Preserve**

Bank Reconciliation - Bay Cities Bank - Operating

03/31/10

BALANCE PER STATEMENT	\$85,994.94
Plus Deposits in Transit	247.00
Total Deposits in Transit	<u>247.00</u>
SUBTOTAL	<u>\$86,241.94</u>
Less Outstanding Checks	
<u>CK #</u> <u>Payee</u>	
Total Outstanding Checks	<u>0.00</u>
GENERAL LEDGER BALANCE	<u><b>\$86,241.94</b></u>

**Brentwood at Live Oak Preserve**  
Bank Reconciliation - Bay Cities Bank - Reserve  
03/31/10

BALANCE PER STATEMENT	\$103,853.83
Total Deposits in Transit	<hr/> 0.00
SUBTOTAL	<hr/> 103,853.83 <hr/>
Less Outstanding Checks	
<u>CK #</u> <u>Payee</u>	
Total Outstanding Checks	<hr/> 0.00
GENERAL LEDGER BALANCE	<hr/> <b>\$103,853.83</b> <hr/>

**Check Register**  
**03/01/2010 to 03/31/2010**  
**Brentwood at Live Oak Preserve Association, Inc.**  
**Checking - Bay Cities Bank**

Check #	Date	Vendor	Amount
1446	03/03/2010	Charles Diaz	150.00
Inv Date: 03/01/2010 Invoice #: 0310			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	5000	Maintenance/Labor - Non-Contract	150.00
<hr/>			
1447	03/03/2010	Robert & Mickey Carney	2,760.00
Inv Date: 03/01/2010 Invoice #: 0310			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	2100	Accounts Payable	2,760.00
<hr/>			
1448	03/03/2010	Brown & Brown of Florida, Inc. - Tampa	566.00
Inv Date: 02/18/2010 Invoice #: 91854			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	1400	Prepaid Insurance	566.00
<hr/>			
1449	03/03/2010	Janet MacNealy	125.00
Inv Date: 02/28/2010 Invoice #: 022310			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	4014	Office Expenses	125.00
<hr/>			
1450	03/03/2010	Rainmaker Irrigation & Landscaping Inc	6,351.75
Inv Date: 02/15/2010 Invoice #: 15320			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	6030	Irrigation Labor & Supplies - Non-Contract	82.75
Inv Date: 02/15/2010 Invoice #: 15321			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	6030	Irrigation Labor & Supplies - Non-Contract	319.00
Inv Date: 02/15/2010 Invoice #: 15319			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	6160	Landscape/Mulch	1,100.00
Inv Date: 02/12/2010 Invoice #: 15237			
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	6100	Lawn Care - Contract	4,850.00
<hr/>			
1451	03/03/2010	Greenacre Properties, Inc.	2,676.21

**Check Register**  
**03/01/2010 to 03/31/2010**  
**Brentwood at Live Oak Preserve Association, Inc.**  
**Checking - Bay Cities Bank**

<b>Check #</b>	<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
Inv Date: 03/01/2010		Invoice #: 0310	
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	4006	Management/Bookkeeping	2,500.96
Inv Date: 02/28/2010		Invoice #: 0210A	
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	4014	Office Expenses	114.00
	4050	Licenses/Fees/Taxes	61.25
<hr/>			
1452	<b>03/16/2010</b>	Meirose & Friscia, P.A.	<b>507.50</b>
Inv Date: 02/26/2010		Invoice #: 45957	
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	4075	Legal	227.50
Inv Date: 02/26/2010		Invoice #: 45958	
	<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>
	4075	Legal	280.00
<hr/>			
			<b>Subtotal</b>
			<b>13,136.46</b>
			<b>Minus Voids</b>
			<b>0.00</b>
			<b>Check Total</b>
			<b>13,136.46</b>

**Open Invoices As Of  
03/31/2010**

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**Brentwood at Live Oak Preserve Association, Inc.**

<b>Vendor</b>	<b>Trans Date</b>	<b>Due Date</b>	<b>Inv Date</b>	<b>Invoice #</b>	<b>Description</b>	<b>Amount</b>	<b>Amount Due</b>
2955 - Pest Bear Termite & Pest	03/31/2010	04/05/2010	03/22/2010	1213988	Mar 10 Pest Control	3,200.00	3,200.00
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				5038	Termite Control - Contract	3,200.00	
84574 - Rainmaker Irrigation &	03/31/2010	04/05/2010	03/22/2010	15487	Install Red Mulch	9,000.00	9,000.00
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				6160	Landscape/Mulch	9,000.00	
84574 - Rainmaker Irrigation &	03/31/2010	04/05/2010	03/23/2010	15509	Irrigation Repairs	540.41	540.41
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				6030	Irrigation Labor & Supplies - Non-Contract	540.41	
84574 - Rainmaker Irrigation &	03/31/2010	04/05/2010	03/23/2010	15510	Irrigation Repairs	65.00	65.00
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				6030	Irrigation Labor & Supplies - Non-Contract	65.00	
84574 - Rainmaker Irrigation &	03/31/2010	04/05/2010	03/15/2010	15404	Mar 10 landscape Maint	4,850.00	4,850.00
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				6100	Lawn Care - Contract	4,850.00	
99 - Greenacre Properties, Inc.	03/31/2010	04/05/2010	03/31/2010	0310A	Mar 10 Supplies	83.38	83.38
				<b>G/L Account</b>	<b>Description</b>	<b>Amount</b>	
				4014	Office Expenses	83.38	

**Open Invoices As Of  
03/31/2010**

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17,738.79

*Open Payables*  
*Brentwood at Live Oak Association, Inc*  
*03/31/10*

<i>Date</i>	<i>Description</i>	<i>Amount</i>
3/31/2010	Open Payables	\$ 17,738.79
	TECO	1,763.04
	<b>Totals</b>	<b>\$ 19,501.83</b>