

Laguna Gulf
Skinny Water ★ *Deep History*

Monthly Detail Report

January 31, 2026

Prepared on
May 10, 2026

General Ledger

January 2026

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
10100 CBSH								
	Beginning Balance							5,370.11
01/05/2026	Expense		No	Gusto	ACH Debit FEE 806571 6semk74hqk3 XXXXXXXXX4952821 GUSTO	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	-136.45	5,233.66
01/07/2026	Expense		No	Commerce Bank	Cashflow Complete Monthly Fee	61000 General and Administrative - Rebill Overhead Expenses:Business Licenses and Permits	-27.00	5,206.66
01/12/2026	Deposit		No	Laurence R Jones Jr.	Deposit U89477 R122 B0213 D1361 SQ015 012200001	Due from Related Party	121,749.00	126,955.66
01/12/2026	Transfer		No		Branch Withdrawal U86622 R500 B0213 D1390 SQ010 XXXXXXXXXXXX0000XXXXXXXX000001	21000 Partner Loans to Co	-121,749.00	5,206.66
01/30/2026	Expense		No	BCBS	ACH Debit OBPPAYMT XXXXXX2235 XXXXXXXXX0292815 HEALTH CARE SE	50500 Compensation and Benefits:Health Insurance Expense	-4,897.17	309.49
Total for 10100 CBSH							\$ -5,060.62	
10200 Prosperity Bank								
	Beginning Balance							5,009.95
01/05/2026	Expense		No		Recurring Payment IN *BUSTER'S PRO CORPUS CHRIST TX #1062	63200 Operational - Overhead Rebill Expenses:Fuel	-296.40	4,713.55
01/05/2026	Expense		No	North Padre Ace Hardware	Debit Card - Sig NORTH PADRE ACE CORPUS CHRIST TX #1062	67400 Repairs and Maintenance:Miscellaneous	-4.54	4,709.01
01/06/2026	Expense		No	Isle Mail & More	Recurring Payment ISLE MAIL & MORE CORPUS CHRIST TX #1062	66500 General and Administrative - Rebill Overhead Expenses:Postage and Delivery	-34.24	4,674.77
01/08/2026	Expense		No	Buster's Propane, LLC	Debit Card - Sig SQ *BUSTER'S PRO CORPUS CHRIST TX #1062	63200 Operational - Overhead Rebill Expenses:Fuel	-6.45	4,668.32
01/26/2026	Deposit		No		ACH Deposit INTUIT REFUND XXXXXXXX999773	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	78.48	4,746.80

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
01/30/2026	Expense		No	Amazon B2B	Recurring Payment B2B Prime*MM74C4 SEATTLE WA #1062	62500 General and Administrative - Rebill Overhead Expenses:Dues and Subscriptions	-193.77	4,553.03
01/31/2026	Expense		No	Commerce Bank	Service Charge	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-10.00	4,543.03
Total for 10200 Prosperity Bank							\$ -466.92	
11000 Accounts Receivable								
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	74,375.00	74,375.00
01/01/2026	Journal Entry	JE2025 YE- A to CB#6R	No		Accrual to cash entry to to remove A/R	-Split-	4,852.16	79,227.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reverse credit issued for contractor allowance	-Split-	-30,855.00	48,372.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reduce overall fixed overhead charge	-Split-	-17,422.00	30,950.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	100,625.00	131,575.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	30,000.00	161,575.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	148,750.00	310,325.16
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	28,924.00	339,249.16
Total for 11000 Accounts Receivable							\$339,249.16	
Due from Related Party								
	Beginning Balance							117,997.90
01/12/2026	Deposit		No	Laurence R Jones Jr.	Deposit U89477 R122 B0213 D1361 SQ015 012200001	10100 CBSH	-121,749.00	-3,751.10
Total for Due from Related Party							\$ -121,749.00	
12000 Ag Equipment								
	Beginning Balance							108,453.52
Total for 12000 Ag Equipment								
12500 Solar Energy System								
	Beginning Balance							39,075.00
Total for 12500 Solar Energy System								
17000 Accumulated Depreciation								
	Beginning Balance							-135,726.77
Total for 17000 Accumulated Depreciation								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
20000 Accounts Payable								
	Beginning Balance							-0.02
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Expense Report 2025-10-18 Imported from Expensify - https://www.expensify.com/report?reportID=R00dMNqivfLU	-Split-	325.61	325.59
01/08/2026	Bill	R00QfJe1SmOxR	No	William Garrett	January 2026 -WAG Imported from Expensify - https://www.expensify.com/report?reportID=R00QfJe1SmOx	-Split-	675.10	1,000.69
01/30/2026	Bill	4037074	No	Winstead PC		69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	5,098.00	6,098.69
Total for 20000 Accounts Payable							\$6,098.71	
21000 Partner Loans to Co								
	Beginning Balance							394,223.95
01/12/2026	Transfer		No		Branch Withdrawal U86622 R500 B0213 D1390 SQ010 XXXXXXXXXXXX0000XXXXXXXX000001	10100 CBSH	-121,749.00	272,474.95
Total for 21000 Partner Loans to Co							\$ -121,749.00	
21500 IPC Loan								
	Beginning Balance							70,000.00
Total for 21500 IPC Loan								
24000 Payroll Liabilities								
24500 Accrued Payroll								
01/01/2026	Journal Entry	2025 YE - A to CB #4R	No			-Split-	245,510.00	245,510.00
Total for 24500 Accrued Payroll							\$245,510.00	
Total for 24000 Payroll Liabilities							\$245,510.00	
21400 Loans - Other								
	Beginning Balance							17,445.01
Total for 21400 Loans - Other								
21600 VDM Loan								
	Beginning Balance							80,000.00
Total for 21600 VDM Loan								
32000 Retained Earnings								
	Beginning Balance							-421,489.23

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for 32000 Retained Earnings								
40000 Consulting Income								
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	-30,855.00	-30,855.00
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reverse unpaid VDMI consulting Income from 42.5% allocation	-Split-	148,750.00	117,895.00
01/01/2026	Journal Entry	JE2025 YE- A to CB#6R	No		Accrual to cash entry to to remove A/R	-Split-	4,852.16	122,747.16
Total for 40000 Consulting Income							\$122,747.16	
40500 Deferred Consulting Income								
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reverse VDMI deferred revenue entry - HC	-Split-	74,375.00	74,375.00
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reverse 1928 deferred revenue entry - HC	-Split-	100,625.00	175,000.00
Total for 40500 Deferred Consulting Income							\$175,000.00	
Total for 40000 Consulting Income with subs							\$297,747.16	
43100 Rebill Revenue - Overhead Expenses								
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		reverse Fixed overed charge for first 5 months of 2025	-Split-	30,000.00	30,000.00
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No			-Split-	-17,422.00	12,578.00
01/01/2026	Journal Entry	2025 YE - A to CB #2R	No		Reverse unpaid VDMI consulting Income from 42.5% allocation	-Split-	28,924.00	41,502.00
Total for 43100 Rebill Revenue - Overhead Expenses							\$41,502.00	
50000 Compensation and Benefits								
50050 Deferred Compensation and Benefits								
01/01/2026	Journal Entry	2025 YE - A to CB #4R	No		Reverse payroll Accrual - Deferred - HC	-Split-	189,980.00	189,980.00
Total for 50050 Deferred Compensation and Benefits							\$189,980.00	
50100 Payroll Expenses								
01/01/2026	Journal Entry	2025 YE - A to CB #4R	No		Reverse Accrued PR - WAG and LRJ Jr.	-Split-	55,530.00	55,530.00
Total for 50100 Payroll Expenses							\$55,530.00	
50500 Health Insurance Expense								
01/30/2026	Expense		No	BCBS	ACH Debit OBPPAYMT XXXXXX2235 XXXXXXXXX0292815 HEALTH CARE SE	10100 CBSH	4,897.17	4,897.17
Total for 50500 Health Insurance Expense							\$4,897.17	
Total for 50000 Compensation and Benefits							\$250,407.17	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
60000 Operational - Overhead Rebill Expenses								
63200 Fuel								
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Murphy Express	20000 Accounts Payable	56.83	56.83
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Murphy Express	20000 Accounts Payable	25.38	82.21
01/05/2026	Expense		No		Recurring Payment IN *BUSTER'S PRO CORPUS CHRIST TX #1062	10200 Prosperity Bank	296.40	378.61
01/08/2026	Expense		No	Buster's Propane, LLC	Debit Card - Sig SQ *BUSTER'S PRO CORPUS CHRIST TX #1062	10200 Prosperity Bank	6.45	385.06
Total for 63200 Fuel							\$385.06	
Total for 60000 Operational - Overhead Rebill Expenses							\$385.06	
67200 Repairs and Maintenance								
67400 Miscellaneous								
01/05/2026	Expense		No	North Padre Ace Hardware	Debit Card - Sig NORTH PADRE ACE CORPUS CHRIST TX #1062	10200 Prosperity Bank	4.54	4.54
Total for 67400 Miscellaneous							\$4.54	
Total for 67200 Repairs and Maintenance							\$4.54	
69000 Passthrough Expenses								
69300 Passthrough Expenses - Padre Bali and Other								
69310 Legal Fees								
01/30/2026	Bill	4037074	No	Winstead PC	Padri Bali - December Winstead Hours	20000 Accounts Payable	5,098.00	5,098.00
Total for 69310 Legal Fees							\$5,098.00	
Total for 69300 Passthrough Expenses - Padre Bali and Other							\$5,098.00	
Total for 69000 Passthrough Expenses							\$5,098.00	
70000 General and Administrative - Rebill Overhead Expenses								
60400 Bank Service Charges								
01/31/2026	Expense		No	Commerce Bank	Service Charge	10200 Prosperity Bank	10.00	10.00
Total for 60400 Bank Service Charges							\$10.00	
61000 Business Licenses and Permits								
01/07/2026	Expense		No	Commerce Bank	Cashflow Complete Monthly Fee	10100 CBSH	27.00	27.00
Total for 61000 Business Licenses and Permits							\$27.00	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
62500 Dues and Subscriptions								
01/30/2026	Expense		No	Amazon B2B	Recurring Payment B2B Prime*MM74C4 SEATTLE WA #1062	10200 Prosperity Bank	193.77	193.77
Total for 62500 Dues and Subscriptions							\$193.77	
64900 Office Supplies								
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Walmart - Office supplies for For KC	20000 Accounts Payable	94.65	94.65
Total for 64900 Office Supplies							\$94.65	
66500 Postage and Delivery								
01/06/2026	Expense		No	Isle Mail & More	Recurring Payment ISLE MAIL & MORE CORPUS CHRIST TX #1062	10200 Prosperity Bank	34.24	34.24
Total for 66500 Postage and Delivery							\$34.24	
67850 Software & Services								
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	OPENAI *CHATGPT SUBSSAN FRANCISCO CA - Monthly AI Subscription software	20000 Accounts Payable	21.28	21.28
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Expensify, Inc. - Expense management software	20000 Accounts Payable	15.99	37.27
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	ACADEMIA* 12MOPLAN 1SAN FRANCISCO CA - Research paper platform for a year	20000 Accounts Payable	79.50	116.77
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Expensify, Inc. - Expense management software	20000 Accounts Payable	15.99	132.76
01/01/2026	Bill	R00dMNqivfLUR	No	Brud Jones	Expensify, Inc. - Expense management software	20000 Accounts Payable	15.99	148.75
01/05/2026	Expense		No	Gusto	ACH Debit FEE 806571 6semk74hqk3 XXXXXXXX4952821 GUSTO	10100 CBSH	136.45	285.20
01/26/2026	Deposit		No		ACH Deposit INTUIT REFUND XXXXXXXX999773	10200 Prosperity Bank	-78.48	206.72
Total for 67850 Software & Services							\$206.72	
68150 Travel								
01/08/2026	Bill	R00QfJe1SmOxR	No	William Garrett	Delta Airlines - Travel to Texas for Condemnation Hearing and then to KC for family meeting	20000 Accounts Payable	473.29	473.29
01/08/2026	Bill	R00QfJe1SmOxR	No	William Garrett	American Airlines - Change Return from CRP to CHS to add MCI stop for family meeting	20000 Accounts Payable	92.60	565.89
01/08/2026	Bill	R00QfJe1SmOxR	No	William Garrett	Uber - Uber -Mission Hills to Airport - Family Meeting	20000 Accounts Payable	62.79	628.68
01/08/2026	Bill	R00QfJe1SmOxR	No	William Garrett	Uber - Uber Charge Airport to Mission Hills - Family Meeting	20000 Accounts Payable	46.42	675.10
Total for 68150 Travel							\$675.10	
Total for 70000 General and Administrative - Rebill Overhead Expenses							\$1,241.48	

Transaction List by Date

January 2026

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
01/01/2026	Bill	R00dMNqivfLUR	Yes	Brud Jones	Expense Report 2025-10-18 Imported from Expensify - https://www.expensify.com/report?reportID=R00dMNqivfLU	20000 Accounts Payable	-Split-	325.61
01/01/2026	Journal Entry	2025 YE - A to CB #2R	Yes		Reverse of JE 2025 YE - A to CB #2		-Split-	
01/01/2026	Journal Entry	2025 YE - A to CB #4R	Yes		Reverse of JE 2025 YE - A to CB #4		-Split-	
01/01/2026	Journal Entry	JE2025 YE- A to CB#6R	Yes		Reverse of JE JE2025 YE - A to CB#6		-Split-	
01/05/2026	Expense		Yes	Gusto	ACH Debit FEE 806571 6semk74hqk3 XXXXXXXX4952821 GUSTO	10100 CBSH	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	-136.45
01/05/2026	Expense		Yes	North Padre Ace Hardware	Debit Card - Sig NORTH PADRE ACE CORPUS CHRIST TX #1062	10200 Prosperity Bank	67400 Repairs and Maintenance:Miscellaneous	-4.54
01/05/2026	Expense		Yes		Recurring Payment IN *BUSTER'S PRO CORPUS CHRIST TX #1062	10200 Prosperity Bank	63200 Operational - Overhead Rebill Expenses:Fuel	-296.40
01/06/2026	Expense		Yes	Isle Mail & More	Recurring Payment ISLE MAIL & MORE CORPUS CHRIST TX #1062	10200 Prosperity Bank	66500 General and Administrative - Rebill Overhead Expenses:Postage and Delivery	-34.24
01/07/2026	Expense		Yes	Commerce Bank	Cashflow Complete Monthly Fee	10100 CBSH	61000 General and Administrative - Rebill Overhead Expenses:Business Licenses and Permits	-27.00
01/08/2026	Expense		Yes	Buster's Propane, LLC	Debit Card - Sig SQ *BUSTER'S PRO CORPUS CHRIST TX #1062	10200 Prosperity Bank	63200 Operational - Overhead Rebill Expenses:Fuel	-6.45
01/08/2026	Bill	R00QfJe1SmOxR	Yes	William Garrett	January 2026 -WAG Imported from Expensify - https://www.expensify.com/report?reportID=R00QfJe1SmOx	20000 Accounts Payable	-Split-	675.10
01/12/2026	Transfer		Yes		Branch Withdrawal U86622 R500 B0213 D1390 SQ010 XXXXXXXXXXXX0000XXXXXXXX000001	10100 CBSH	21000 Partner Loans to Co	-121,749.00
01/12/2026	Deposit		Yes	Laurence R Jones Jr.	Deposit U89477 R122 B0213 D1361 SQ015 012200001	10100 CBSH	Due from Related Party	121,749.00
01/26/2026	Deposit		Yes		ACH Deposit INTUIT REFUND XXXXXXXX999773	10200 Prosperity Bank	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	78.48

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
01/30/2026	Expense		Yes	BCBS	ACH Debit OBPPAYMT XXXXXX2235 XXXXXXXX0292815 HEALTH CARE SE	10100 CBSH	50500 Compensation and Benefits:Health Insurance Expense	-4,897.17
01/30/2026	Expense		Yes	Amazon B2B	Recurring Payment B2B Prime*MM74C4 SEATTLE WA #1062	10200 Prosperity Bank	62500 General and Administrative - Rebill Overhead Expenses:Dues and Subscriptions	-193.77
01/30/2026	Bill	4037074	Yes	Winstead PC		20000 Accounts Payable	69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	5,098.00
01/30/2026	Billable Expense Charge		No	Padre Balli Owners	Padri Bali - December Winstead Hours with no markup	11000 Accounts Receivable	69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	5,098.00
01/31/2026	Expense		Yes	Commerce Bank	Service Charge	10200 Prosperity Bank	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-10.00

Trial Balance

As of January 31, 2026

	Debit	Credit
10100 CBSH	309.49	
10200 Prosperity Bank	4,543.03	
11000 Accounts Receivable	339,249.16	
12001 Undeposited Funds	0.00	
Due from Related Party		3,751.10
12000 Ag Equipment	108,453.52	
12500 Solar Energy System	39,075.00	
13000 Prepaid Expenses	0.00	
17000 Accumulated Depreciation		135,726.77
20000 Accounts Payable		6,098.69
21000 Partner Loans to Co		272,474.95
21400 Loans - Other		17,445.01
21500 IPC Loan		70,000.00
21600 VDM Loan		80,000.00
22000 PPP Loan		0.00
23000 Prepaid Deposits		0.00
24000 Payroll Liabilities		0.00
24500 Payroll Liabilities:Accrued Payroll		245,510.00
31000 Partner 1 Equity		0.00
32000 Retained Earnings	421,489.23	
40000 Consulting Income		122,747.16
40500 Consulting Income:Deferred Consulting Income		175,000.00
43100 Rebill Revenue - Overhead Expenses		41,502.00
50050 Compensation and Benefits:Deferred Compensation and Benefits	189,980.00	
50100 Compensation and Benefits:Payroll Expenses	55,530.00	
50500 Compensation and Benefits:Health Insurance Expense	4,897.17	

	Debit	Credit
63200 Operational - Overhead Rebill Expenses:Fuel	385.06	
67400 Repairs and Maintenance:Miscellaneous	4.54	
69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	5,098.00	
60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	10.00	
61000 General and Administrative - Rebill Overhead Expenses:Business Licenses and Permits	27.00	
62500 General and Administrative - Rebill Overhead Expenses:Dues and Subscriptions	193.77	
64900 General and Administrative - Rebill Overhead Expenses:Office Supplies	94.65	
66500 General and Administrative - Rebill Overhead Expenses:Postage and Delivery	34.24	
67850 General and Administrative - Rebill Overhead Expenses:Software & Services	206.72	
68150 General and Administrative - Rebill Overhead Expenses:Travel	675.10	
TOTAL	\$1,170,255.68	\$1,170,255.68