



# Monthly Detail Report

February 28, 2026

Prepared on  
May 10, 2026

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# General Ledger

February 2026

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
<b>10100 CBSH</b>								
	Beginning Balance							309.49
02/03/2026	Expense		No	Gusto	ACH Debit FEE 975384 6semk7fm8vk XXXXXXXXX2444241 GUSTO	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	-123.66	185.83
02/03/2026	Deposit		No	William Garrett	ACH Deposit ACH CREDIT MORGAN STANLEY XXXXXXXX1573044	21400 Loans - Other	1,000.00	1,185.83
02/06/2026	Expense		No	Commerce Bank	Cashflow Complete Monthly Fee	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-27.00	1,158.83
02/13/2026	Deposit		No	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:57:16 AM XXXXXXXXXXXX1000XXXXXXXX96847	20000 Accounts Payable	9,516.11	10,674.94
02/13/2026	Deposit		No	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:56:16 AM XXXXXXXXXXXX5000XXXXXXXX96847	20000 Accounts Payable	800.00	11,474.94
02/26/2026	Deposit		No	Vista Del Mar Irrigation Co.	Deposit U42437 R121 B0286 D8666 SQ020 012100002	11000 Accounts Receivable	65,861.00	77,335.94
02/27/2026	Expense		No	Gusto	ACH Debit NET 125312 6semk7p1ttl XXXXXXXXX7144984 GUSTO	50100 Compensation and Benefits:Payroll Expenses	-21,281.50	56,054.44
02/27/2026	Expense		No	Gusto	ACH Debit TAX 128954 6semk7p1ieu XXXXXXXXX7456041 GUSTO	24000 Payroll Liabilities	-7,649.86	48,404.58
02/27/2026	Expense		No	Gusto	ACH Debit NET 125311 6semk7p1iet XXXXXXXXX7142016 GUSTO	50100 Compensation and Benefits:Payroll Expenses	-15,000.44	33,404.14
02/27/2026	Expense		No	Gusto	ACH Debit TAX 128954 6semk7p1tm XXXXXXXXX7456244 GUSTO	24000 Payroll Liabilities	-12,397.99	21,006.15
02/27/2026	Expense		No	BCBS	ACH Debit OBPPAYMT XXXXXX3684 XXXXXXXXX1251019 HEALTH CARE SE	50500 Compensation and Benefits:Health Insurance Expense	-4,897.17	16,108.98

**Total for 10100 CBSH**

**\$15,799.49**

**10200 Prosperity Bank**

	Beginning Balance							4,543.03
02/02/2026	Deposit		No	Brud Jones	Deposit	21000 Partner Loans to Co	4,897.17	9,440.20

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
02/02/2026	Deposit		No		Deposit	69120 Passthrough Expenses:1928 Partners - Passthrough Expenses:1928 - Property Taxes	181.22	9,621.42
02/04/2026	Expense		No	Buster's Propane, LLC	Point Of Sale Withdrawal IN *BUSTER'S PRO CORPUS CHRIST TX #1062 x4503 13xxxxxxx1062	63200 Operational - Overhead Rebill Expenses:Fuel	-239.20	9,382.22
02/04/2026	Expense		No	Texas Throne	Point Of Sale Withdrawal TEXAS THRONE SIT INGLESIDE TX #1062 x1337 13xxxxxxx1062	67300 Repairs and Maintenance:Barn	-235.44	9,146.78
02/06/2026	Expense		No	Isle Mail & More	Point Of Sale Withdrawal ISLE MAIL & MORE CORPUS CHRIST TX #1062 x6724 13xxxxxxx1062	66500 General and Administrative - Rebill Overhead Expenses:Postage and Delivery	-34.24	9,112.54
02/13/2026	Bill Payment (Check)		No	Brud Jones		20000 Accounts Payable	-800.00	8,312.54
02/17/2026	Bill Payment (Check)		No	Brud Jones		20000 Accounts Payable	-9,516.11	-1,203.57
02/23/2026	Expense		No	Prosperity Bank	Insufficient Funds Charge INTUIT - RETRY PYMT	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-35.00	-1,238.57
02/27/2026	Journal Entry	R00LUPWJ30RXaR	No			-Split-	9,516.11	8,277.54
<b>Total for 10200 Prosperity Bank</b>							<b>\$3,734.51</b>	
<b>11000 Accounts Receivable</b>								
Beginning Balance								339,249.16
02/06/2026	Payment		No	1928 Partners		-Split-		339,249.16
02/26/2026	Deposit		No	Vista Del Mar Irrigation Co.	Deposit U42437 R121 B0286 D8666 SQ020 012100002	10100 CBSH	-65,861.00	273,388.16
<b>Total for 11000 Accounts Receivable</b>							<b>\$ -65,861.00</b>	
<b>Due from Related Party</b>								
Beginning Balance								-3,751.10
<b>Total for Due from Related Party</b>								
<b>12000 Ag Equipment</b>								
Beginning Balance								108,453.52
<b>Total for 12000 Ag Equipment</b>								
<b>12500 Solar Energy System</b>								
Beginning Balance								39,075.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
<b>Total for 12500 Solar Energy System</b>								
<b>17000 Accumulated Depreciation</b>								
	Beginning Balance							-135,726.77
<b>Total for 17000 Accumulated Depreciation</b>								
<b>20000 Accounts Payable</b>								
	Beginning Balance							6,098.69
02/13/2026	Deposit		No	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:56:16 AM XXXXXXXXXXXX5000XXXXXXXX96847	10100 CBSH	800.00	6,898.69
02/13/2026	Bill Payment (Check)		No	Brud Jones		10200 Prosperity Bank	-800.00	6,098.69
02/13/2026	Deposit		No	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:57:16 AM XXXXXXXXXXXX1000XXXXXXXX96847	10100 CBSH	9,516.11	15,614.80
02/17/2026	Bill Payment (Check)		No	Brud Jones		10200 Prosperity Bank	-9,516.11	6,098.69
02/27/2026	Bill	170714	No	Texas Throne		67300 Repairs and Maintenance:Barn	138.02	6,236.71
02/27/2026	Bill	4041216	No	Winstead PC		69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	4,248.00	10,484.71
02/27/2026	Journal Entry	R00LUPWJ30RXaR	No		Reestablish Expense Report - Check bounced	-Split-	9,516.11	20,000.82
<b>Total for 20000 Accounts Payable</b>							<b>\$13,902.13</b>	
<b>21000 Partner Loans to Co</b>								
	Beginning Balance							272,474.95
02/02/2026	Deposit		No	Brud Jones	Deposit	10200 Prosperity Bank	4,897.17	277,372.12
<b>Total for 21000 Partner Loans to Co</b>							<b>\$4,897.17</b>	
<b>21500 IPC Loan</b>								
	Beginning Balance							70,000.00
<b>Total for 21500 IPC Loan</b>								
<b>24000 Payroll Liabilities</b>								
02/27/2026	Expense		No	Gusto	ACH Debit TAX 128954 6semk7p1ttm XXXXXXXXXX7456244 GUSTO	10100 CBSH	-12,397.99	-12,397.99

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
02/27/2026	Expense		No	Gusto	ACH Debit TAX 128954 6semk7p1ieu XXXXXXXXX7456041 GUSTO	10100 CBSH	-7,649.86	-20,047.85
<b>Total for 24000 Payroll Liabilities</b>							<b>\$ -20,047.85</b>	
<b>24500 Accrued Payroll</b>								
Beginning Balance								245,510.00
<b>Total for 24500 Accrued Payroll</b>								
<b>Total for 24000 Payroll Liabilities with subs</b>							<b>\$ -20,047.85</b>	
<b>21400 Loans - Other</b>								
Beginning Balance								17,445.01
02/03/2026	Deposit		No	William Garrett	ACH Deposit ACH CREDIT MORGAN STANLEY XXXXXXXX1573044	10100 CBSH	1,000.00	18,445.01
<b>Total for 21400 Loans - Other</b>							<b>\$1,000.00</b>	
<b>21600 VDM Loan</b>								
Beginning Balance								80,000.00
<b>Total for 21600 VDM Loan</b>								
<b>32000 Retained Earnings</b>								
Beginning Balance								-421,489.23
<b>Total for 32000 Retained Earnings</b>								
<b>40000 Consulting Income</b>								
Beginning Balance								122,747.16
<b>Total for 40000 Consulting Income</b>								
<b>40500 Deferred Consulting Income</b>								
Beginning Balance								175,000.00
<b>Total for 40500 Deferred Consulting Income</b>								
<b>Total for 40000 Consulting Income with subs</b>								
<b>43100 Rebill Revenue - Overhead Expenses</b>								
Beginning Balance								41,502.00
<b>Total for 43100 Rebill Revenue - Overhead Expenses</b>								
<b>50000 Compensation and Benefits</b>								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
<b>50050 Deferred Compensation and Benefits</b>								
	Beginning Balance							189,980.00
<b>Total for 50050 Deferred Compensation and Benefits</b>								
<b>50100 Payroll Expenses</b>								
	Beginning Balance							55,530.00
02/27/2026	Expense		No	Gusto	ACH Debit NET 125312 6semk7p1ttl XXXXXXXXX7144984 GUSTO	10100 CBSH	21,281.50	76,811.50
02/27/2026	Expense		No	Gusto	ACH Debit NET 125311 6semk7p1iet XXXXXXXXX7142016 GUSTO	10100 CBSH	15,000.44	91,811.94
<b>Total for 50100 Payroll Expenses</b>							<b>\$36,281.94</b>	
<b>50500 Health Insurance Expense</b>								
	Beginning Balance							4,897.17
02/27/2026	Expense		No	BCBS	ACH Debit OBPPAYMT XXXXXX3684 XXXXXXXXX1251019 HEALTH CARE SE	10100 CBSH	4,897.17	9,794.34
<b>Total for 50500 Health Insurance Expense</b>							<b>\$4,897.17</b>	
<b>Total for 50000 Compensation and Benefits</b>							<b>\$41,179.11</b>	
<b>60000 Operational - Overhead Rebill Expenses</b>								
<b>63200 Fuel</b>								
	Beginning Balance							385.06
02/04/2026	Expense		No	Buster's Propane, LLC	Point Of Sale Withdrawal IN *BUSTER'S PRO CORPUS CHRIST TX #1062 x4503 13xxxxxxx1062	10200 Prosperity Bank	239.20	624.26
<b>Total for 63200 Fuel</b>							<b>\$239.20</b>	
<b>Total for 60000 Operational - Overhead Rebill Expenses</b>							<b>\$239.20</b>	
<b>67200 Repairs and Maintenance</b>								
<b>67300 Barn</b>								
02/04/2026	Expense		No	Texas Throne	Point Of Sale Withdrawal TEXAS THRONE SIT INGLESIDE TX #1062 x1337 13xxxxxxx1062	10200 Prosperity Bank	235.44	235.44
02/27/2026	Bill	170714	No	Texas Throne	Delivery, fuel surcharge, and portable restroom rental services.	20000 Accounts Payable	138.02	373.46
<b>Total for 67300 Barn</b>							<b>\$373.46</b>	
<b>67400 Miscellaneous</b>								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Beginning Balance								4.54
<b>Total for 67400 Miscellaneous</b>								
<b>Total for 67200 Repairs and Maintenance</b>							<b>\$373.46</b>	
<b>69000 Passthrough Expenses</b>								
<b>69100 1928 Partners - Passthrough Expenses</b>								
<b>69120 1928 - Property Taxes</b>								
02/02/2026	Deposit		No		Deposit	10200 Prosperity Bank	-181.22	-181.22
<b>Total for 69120 1928 - Property Taxes</b>							<b>\$ -181.22</b>	
<b>Total for 69100 1928 Partners - Passthrough Expenses</b>							<b>\$ -181.22</b>	
<b>69300 Passthrough Expenses - Padre Bali and Other</b>								
<b>69310 Legal Fees</b>								
Beginning Balance								5,098.00
02/27/2026	Bill	4041216	No	Winstead PC	Winsted Bill - January Activiry	20000 Accounts Payable	4,248.00	9,346.00
<b>Total for 69310 Legal Fees</b>							<b>\$4,248.00</b>	
<b>Total for 69300 Passthrough Expenses - Padre Bali and Other</b>							<b>\$4,248.00</b>	
<b>Total for 69000 Passthrough Expenses</b>							<b>\$4,066.78</b>	
<b>70000 General and Administrative - Rebill Overhead Expenses</b>								
<b>60400 Bank Service Charges</b>								
Beginning Balance								10.00
02/06/2026	Expense		No	Commerce Bank	Cashflow Complete Monthly Fee	10100 CBSH	27.00	37.00
02/23/2026	Expense		No	Prosperity Bank	Insufficient Funds Charge INTUIT - RETRY PYMT	10200 Prosperity Bank	35.00	72.00
<b>Total for 60400 Bank Service Charges</b>							<b>\$62.00</b>	
<b>61000 Business Licenses and Permits</b>								
Beginning Balance								27.00
<b>Total for 61000 Business Licenses and Permits</b>								
<b>62500 Dues and Subscriptions</b>								
Beginning Balance								193.77
<b>Total for 62500 Dues and Subscriptions</b>								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
<b>64900 Office Supplies</b>								
	Beginning Balance							94.65
<b>Total for 64900 Office Supplies</b>								
<b>66500 Postage and Delivery</b>								
	Beginning Balance							34.24
02/06/2026	Expense		No	Isle Mail & More	Point Of Sale Withdrawal ISLE MAIL & MORE CORPUS CHRIST TX #1062 x6724 13xxxxxxx1062	10200 Prosperity Bank	34.24	68.48
<b>Total for 66500 Postage and Delivery</b>							<b>\$34.24</b>	
<b>67850 Software &amp; Services</b>								
	Beginning Balance							206.72
02/03/2026	Expense		No	Gusto	ACH Debit FEE 975384 6semk7fm8vk XXXXXXXXX2444241 GUSTO	10100 CBSH	123.66	330.38
<b>Total for 67850 Software &amp; Services</b>							<b>\$123.66</b>	
<b>Total for 70000 General and Administrative - Rebill Overhead Expenses</b>							<b>\$219.90</b>	
<b>Not Specified</b>								
02/06/2026	Payment		No	1928 Partners		11000 Accounts Receivable	0.00	0.00
<b>Total for Not Specified</b>							<b>\$0.00</b>	
<b>70000 General and Administrative - Rebill Overhead Expenses</b>								
<b>68150 Travel</b>								
	Beginning Balance							675.10
<b>Total for 68150 Travel</b>								
<b>Total for 70000 General and Administrative - Rebill Overhead Expenses</b>								

# Transaction List by Date

February 2026

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
02/02/2026	Deposit		Yes		Deposit	10200 Prosperity Bank	69120 Passthrough Expenses:1928 Partners - Passthrough Expenses:1928 - Property Taxes	181.22
02/02/2026	Deposit		Yes	Brud Jones	Deposit	10200 Prosperity Bank	21000 Partner Loans to Co	4,897.17
02/03/2026	Deposit		Yes	William Garrett	ACH Deposit ACH CREDIT MORGAN STANLEY XXXXXXXX1573044	10100 CBSH	21400 Loans - Other	1,000.00
02/03/2026	Expense		Yes	Gusto	ACH Debit FEE 975384 6semk7fm8vk XXXXXXXX2444241 GUSTO	10100 CBSH	67850 General and Administrative - Rebill Overhead Expenses:Software & Services	-123.66
02/04/2026	Expense		Yes	Buster's Propane, LLC	Point Of Sale Withdrawal IN *BUSTER'S PRO CORPUS CHRIST TX #1062 x4503 13xxxxxxx1062	10200 Prosperity Bank	63200 Operational - Overhead Rebill Expenses:Fuel	-239.20
02/04/2026	Expense		Yes	Texas Throne	Point Of Sale Withdrawal TEXAS THRONE SIT INGLESIDE TX #1062 x1337 13xxxxxxx1062	10200 Prosperity Bank	67300 Repairs and Maintenance:Barn	-235.44
02/06/2026	Payment		Yes	1928 Partners			11000 Accounts Receivable	0.00
02/06/2026	Expense		Yes	Commerce Bank	Cashflow Complete Monthly Fee	10100 CBSH	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-27.00
02/06/2026	Expense		Yes	Isle Mail & More	Point Of Sale Withdrawal ISLE MAIL & MORE CORPUS CHRIST TX #1062 x6724 13xxxxxxx1062	10200 Prosperity Bank	66500 General and Administrative - Rebill Overhead Expenses:Postage and Delivery	-34.24
02/13/2026	Deposit		Yes	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:56:16 AM XXXXXXXXXXXXX5000XXXXXXXXX96847	10100 CBSH	20000 Accounts Payable	800.00
02/13/2026	Deposit		Yes	Brud Jones	Transfer from Other Commerce Acct 2/13/2026 8:57:16 AM XXXXXXXXXXXXX1000XXXXXXXXX96847	10100 CBSH	20000 Accounts Payable	9,516.11
02/13/2026	Bill Payment (Check)		Yes	Brud Jones		10200 Prosperity Bank	20000 Accounts Payable	-800.00
02/17/2026	Bill Payment (Check)		Yes	Brud Jones		10200 Prosperity Bank	20000 Accounts Payable	-9,516.11
02/23/2026	Expense		Yes	Prosperity Bank	Insufficient Funds Charge INTUIT - RETRY PYMT	10200 Prosperity Bank	60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	-35.00
02/26/2026	Deposit		Yes	Vista Del Mar Irrigation Co.	Deposit U42437 R121 B0286 D8666 SQ020 012100002	10100 CBSH	11000 Accounts Receivable	65,861.00

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Split	Amount
02/27/2026	Expense		Yes	BCBS	ACH Debit OBPPAYMT XXXXXX3684 XXXXXXXXX1251019 HEALTH CARE SE	10100 CBSH	50500 Compensation and Benefits:Health Insurance Expense	-4,897.17
02/27/2026	Journal Entry	R00LUPWJ30RXaR	Yes				-Split-	
02/27/2026	Bill	170714	Yes	Texas Throne		20000 Accounts Payable	67300 Repairs and Maintenance:Barn	138.02
02/27/2026	Expense		Yes	Gusto	ACH Debit NET 125312 6semk7p1ttl XXXXXXXXX7144984 GUSTO	10100 CBSH	50100 Compensation and Benefits:Payroll Expenses	-21,281.50
02/27/2026	Expense		Yes	Gusto	ACH Debit TAX 128954 6semk7p1ttm XXXXXXXXX7456244 GUSTO	10100 CBSH	24000 Payroll Liabilities	-12,397.99
02/27/2026	Expense		Yes	Gusto	ACH Debit TAX 128954 6semk7p1ieu XXXXXXXXX7456041 GUSTO	10100 CBSH	24000 Payroll Liabilities	-7,649.86
02/27/2026	Expense		Yes	Gusto	ACH Debit NET 125311 6semk7p1iet XXXXXXXXX7142016 GUSTO	10100 CBSH	50100 Compensation and Benefits:Payroll Expenses	-15,000.44
02/27/2026	Bill	4041216	Yes	Winstead PC		20000 Accounts Payable	69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	4,248.00
02/27/2026	Billable Expense Charge		No	Padre Balli Owners	Winsted Bill - January Activiry with no markup	11000 Accounts Receivable	69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	4,248.00

# Trial Balance

As of February 28, 2026

	Debit	Credit
10100 CBSH	16,108.98	
10200 Prosperity Bank	8,277.54	
11000 Accounts Receivable	273,388.16	
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		20,000.82
21000 Partner Loans to Co		277,372.12
21400 Loans - Other		18,445.01
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	20,047.85	
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	91,811.94	
50500 Compensation and Benefits:Health Insurance Expense	9,794.34	

	Debit	Credit
63200 Operational - Overhead Rebill Expenses:Fuel	624.26	
67300 Repairs and Maintenance:Barn	373.46	
67400 Repairs and Maintenance:Miscellaneous	4.54	
69120 Passthrough Expenses:1928 Partners - Passthrough Expenses:1928 - Property Taxes		181.22
69310 Passthrough Expenses:Passthrough Expenses - Padre Bali and Other:Legal Fees	9,346.00	
60400 General and Administrative - Rebill Overhead Expenses:Bank Service Charges	72.00	
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	68.48	
67850 General and Administrative - Rebill Overhead Expenses:Software & Services	330.38	
68150 General and Administrative - Rebill Overhead Expenses:Travel	675.10	
<b>TOTAL</b>	<b>\$1,190,236.20</b>	<b>\$1,190,236.20</b>