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04/08/25

Accrual Basis

Delray Villas Plat 45 HOA

Profit & Loss YTD Comparison

March 2025

	Mar 25	Jan - Mar 25
Ordinary Income/Expense		
Income		
3000 · Gross Revenue		
3000.30 · Maintenance Dues	132,570.00	397,710.00
3000.35 · Capitol Contributions	0.00	13,020.00
3000 · Gross Revenue - Other	0.00	0.00
Total 3000 · Gross Revenue	132,570.00	410,730.00
3100 · Other Income		
3100.02 · Backround Checks	-171.00	92.00
3100.04 · Estoppel Letters	0.00	2,000.00
3100.05 · Interest Income	710.46	2,486.62
3100.06 · Interviews	300.00	2,700.00
3100.07 · Late Fees	0.00	675.00
Total 3100 · Other Income	839.46	7,953.62
Total Income	133,409.46	418,683.62
Gross Profit	133,409.46	418,683.62
Expense		
3200 · Administration		
3200.07 · Welcome Comittee	254.00	254.00
3200.10 · Dues to Recreation Assn	31,915.00	95,745.00
3200.19 · Leased Employees- Admin Fee	49.00	147.00
3200.30 · Membership Dues	0.00	150.00
3200.40 · Office Supplies and Expense	1,553.96	2,532.99
3200.50 · Postage & Delivery	0.00	88.26
3200.70 · Printing and Photocopies	0.00	239.57
3200.90 · Ramblings' Exp	1,112.45	3,337.35
Total 3200 · Administration	34,884.41	102,494.17
3200.92 · IT Support & Services	871.00	3,363.00
3600 · Insurance	4,361.27	13,014.12
3800 · Maintenance		
380 · Due From Rec. Association	0.00	-3,635.47
3800.10 · Beautification	0.00	6,000.00
3800.30 · Fertilization and Weed Control	9,418.20	14,418.82
3800.31 · Ficus White Fly Treatment	0.00	4,263.00
3800.32 · Fuel and Repairs, Carts & Truck	116.00	2,563.83
3800.50 · Irrigation	586.77	1,789.40
3800.70 · Landscapping	26,250.00	76,932.08
3800.71 · Leased Employees	12,242.74	37,194.17
3800.90 · Tools & Equipment	353.01	489.36
3800.95 · Maintenance Misc.	1,269.04	2,365.35
Total 3800 · Maintenance	50,235.76	142,380.54
3900 · Improvements		
3900.20 · Lakes and Ponds	756.66	2,567.68
Total 3900 · Improvements	756.66	2,567.68
4000 · Othe Taxes		
4000.10 · Corp Filing Fees	61.25	61.25
Total 4000 · Othe Taxes	61.25	61.25
4100 · Miscellaneous Exp	0.00	0.00
4200 · Pest Control		
4200.10 · Homes	4,023.20	12,069.60
4200.20 · Subterranean	5,323.25	7,269.05
Total 4200 · Pest Control	9,346.45	19,338.65
4300 · Professional Fees		
4300.10 · Accounting	0.00	4,950.00

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	<u>Mar 25</u>	<u>Jan - Mar 25</u>
4300.15 · Bookkeeping Service	1,000.00	3,000.00
4300.30 · Legal Fees	2,849.84	4,454.06
Total 4300 · Professional Fees	3,849.84	12,404.06
4600 · Utilities		
4600.10 · Cable	39,204.05	117,612.15
4600.30 · Electric	3,762.44	11,005.81
Total 4600 · Utilities	42,966.49	128,617.96
Total Expense	147,333.13	424,241.43
Net Ordinary Income	-13,923.67	-5,557.81
Net Income	<u>-13,923.67</u>	<u>-5,557.81</u>

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Accrual Basis

Delray Villas Plat 45 HOA

Balance Sheet

As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Bank	
1100 · Operations	
1100.07 · Valley National Bank- Op 4113	152,353.95
Total 1100 · Operations	152,353.95
1200 · Reserves	
03 · Irrigation	
1200.32 · Valley National Bank- CD 5320	44,048.83
1200.33 · Savings - Bank United-930	27,943.57
Total 03 · Irrigation	71,992.40
04 · Lakes	
1200.81 CD Bank Atlantic -2541	23,717.97
Total 04 · Lakes	23,717.97
05 · Roads	
1200.57 · MM--Bank United----9945	146,247.03
1200.58 · MM Bank United----9953	90,503.71
Total 05 · Roads	236,750.74
06 · General	
1200.62 · MM - Bank United - 0116	35,014.20
1200.63 · Valley National- CD 1832	59,770.05
1200.90 · Fifth Third MM 10483	95,876.78
Total 06 · General	190,661.03
08 · Carts	
1200.83 Valley National- 1840	15,269.60
Total 08 · Carts	15,269.60
Total 1200 · Reserves	538,391.74
Total Bank	690,745.69
Total Checking/Savings	690,745.69
Accounts Receivable	
1600 · Accounts Receivable	-108,937.33
Total Accounts Receivable	-108,937.33
Other Current Assets	
1600 A · Year End Accounts Receivable	24,917.00
1611 · Allowance for Uncollectible Acc	-4,412.85
1820 · Prepaid Insurance	41,772.54
Total Other Current Assets	62,276.69
Total Current Assets	644,085.05
Other Assets	
1900 · Security Deposits	981.00
Total Other Assets	981.00
TOTAL ASSETS	645,066.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	18,248.37

Delray Villas Plat 45 HOA
Balance Sheet
As of March 31, 2025

	Mar 31, 25
Total Accounts Payable	18,248.37
Other Current Liabilities	
2200 · Unearned Maintenance Fees	-91,941.00
2300 · Deferred Revenue	180,033.00
2701 · RESERVES	
2705 · Replacement Fund - Carts	15,000.00
2710 · Replacement Fund - Irrigation S	34,620.00
2715 · Replacement Fund - General	280,475.38
2720 · Replcment Fund - Road Repaving	60,093.90
2725 · Replacement Fund - Lake	24,372.00
Total 2701 · RESERVES	414,561.28
Total Other Current Liabilities	502,653.28
Total Current Liabilities	520,901.65
Total Liabilities	520,901.65
Equity	
2500 · Opening Bal Equity	
2730 · Reserve Interest	6,885.59
Total 2500 · Opening Bal Equity	6,885.59
2600 · Retained Earnings	122,836.62
Net Income	-5,557.81
Total Equity	124,164.40
TOTAL LIABILITIES & EQUITY	645,066.05