Delray Villas Plat 45 HOA
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Bank	
1100 · Operations	
1100.07 · Valley National Bank- Op 4113	326,372.93
Total 1100 · Operations	326,372.93
1200 · Reserves	
03 · Irrigation	
1200.32 · Valley National Bank- CD 5320	44,048.83
1200.33 · Savings - Bank United-930	28,006.73
Total 03 · Irrigation	72,055.56
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	146,589.58
1200.58 · MM Bank United----9953	90,708.24
Total 05 · Roads	237,297.82
06 · General	
1200.62 · MM - Bank United - 0116	35,093.14
1200.63 · Valley National- CD 1832	59,770.05
1200.90 · Fifth Third MM 10483	96,272.43
Total 06 · General	191,135.62
08 · Carts	
1200.83 Valley National- 1840	15,269.60
Total 08 · Carts	15,269.60
Total 1200 · Reserves	539,476.57
Total Bank	865,849.50
Total Checking/Savings	865,849.50
Accounts Receivable	
1600 · Accounts Receivable	-7,559.90
Total Accounts Receivable	-7,559.90
Other Current Assets	
1600 A · Year End Accounts Receivale	24,917.00
1611 · Allowance for Uncollectible Acc	-4,412.85
1820 · Prepaid Insurance	39,799.62
Total Other Current Assets	60,303.77
Total Current Assets	918,593.37
Other Assets	
1900 · Security Deposits	981.00
Total Other Assets	981.00
TOTAL ASSETS	**919,574.37**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,781.92

Delray Villas Plat 45 HOA
Balance Sheet
As of April 30, 2025

		Apr 30, 25
Total Accounts Payable		4,781.92
Other Current Liabilities		
2200 · Unearned Maintenance Fees		173,199.00
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		767,793.28
Total Current Liabilities		772,575.20
Total Liabilities		772,575.20
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		17,276.96
Total Equity		146,999.17
TOTAL LIABILITIES & EQUITY		**919,574.37**

Delray Villas Plat 45 HOA
Profit & Loss YTD Comparison
April 2025

	Apr 25	Jan - Apr 25
Ordinary Income/Expense		
Income		
3000 · Gross Revenue		
Misc. Revenue	10,000.00	10,000.00
3000.30 · Maintenance Dues	132,570.00	530,280.00
3000.35 · Capitol Contributions	7,908.00	20,928.00
3000 · Gross Revenue - Other	0.00	0.00
Total 3000 · Gross Revenue	150,478.00	561,208.00
3100 · Other Income		
3100.02 · Backround Checks	342.00	434.00
3100.04 · Estoppel Letters	1,250.00	3,250.00
3100.05 · Interest Income	883.97	3,571.45
3100.06 · Interviews	1,500.00	4,200.00
3100.07 · Late Fees	500.00	1,150.00
Total 3100 · Other Income	4,475.97	12,605.45
Total Income	154,953.97	573,813.45
Gross Profit	154,953.97	573,813.45
Expense		
3200 · Administration		
3200.07 · Welcome Comittee	0.00	254.00
3200.10 · Dues to Recreation Assn	31,915.00	127,660.00
3200.19 · Leased Employees- Admin Fee	50.75	197.75
3200.30 · Membership Dues	0.00	150.00
3200.40 · Office Supplies and Expense	304.16	2,837.15
3200.50 · Postage & Delivery	0.00	88.26
3200.70 · Printing and Photocopies	0.00	239.57
3200.90 · Ramblings' Exp	1,112.45	4,449.80
3200.91 · Web Site	159.90	159.90
Total 3200 · Administration	33,542.26	136,036.43
3200.92 · IT Support & Services	871.00	4,234.00
3600 · Insurance	1,972.92	14,987.04
3800 · Maintenance		
380 · Due From Rec. Association	0.00	-3,635.47
3800.10 · Beautification	780.00	6,780.00
3800.30 · Fertilization and Weed Control	0.00	14,418.82
3800.31 · Ficus White Fly Treatment	4,263.00	8,526.00
3800.32 · Fuel and Repairs, Carts & Truck	239.00	2,802.83
3800.50 · Irrigation	916.48	2,705.88
3800.70 · Landscapping	26,250.00	103,182.08
3800.71 · Leased Employees	12,759.33	49,953.50
3800.90 · Tools & Equipment	0.00	489.36
3800.95 · Maintenance Misc.	575.27	2,940.62
Total 3800 · Maintenance	45,783.08	188,163.62
3900 · Improvements		
3900.20 · Lakes and Ponds	756.66	3,324.34
Total 3900 · Improvements	756.66	3,324.34
4000 · Othe Taxes		
4000.10 · Corp Filing Fees	0.00	61.25
Total 4000 · Othe Taxes	0.00	61.25
4100 · Miscellaneous Exp	450.00	450.00
4200 · Pest Control		
4200.10 · Homes	4,023.20	16,092.80
4200.20 · Subterranean	0.00	7,269.05
4200.30 · Bee Removal	500.00	500.00

Delray Villas Plat 45 HOA
Profit & Loss YTD Comparison
April 2025

	Apr 25	Jan - Apr 25
Total 4200 · Pest Control	4,523.20	23,861.85
4300 · Professional Fees		
4300.10 · Accounting	0.00	4,950.00
4300.15 · Bookkeeping Service	1,000.00	4,000.00
4300.30 · Legal Fees	191.71	4,645.77
Total 4300 · Professional Fees	1,191.71	13,595.77
4600 · Utilities		
4600.10 · Cable	39,204.05	156,816.20
4600.30 · Electric	4,000.18	15,005.99
Total 4600 · Utilities	43,204.23	171,822.19
Total Expense	132,295.06	556,536.49
Net Ordinary Income	22,658.91	17,276.96
Net Income	**22,658.91**	**17,276.96**