

Delray Villas Plat 45 HOA

Balance Sheet

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Bank	
1100 · Operations	
1100.07 · Valley National Bank- Op 4113	84,620.50
Total 1100 · Operations	84,620.50
1200 · Reserves	
03 · Irrigation	
1200.32 · Valley National Bank- CD 5320	45,236.29
1200.33 · Savings - Bank United-930	28,326.65
Total 03 · Irrigation	73,562.94
04 · Lakes	
1200.81 CD Bank Atlantic -2541	24,872.27
Total 04 · Lakes	24,872.27
05 · Roads	
1200.57 · MM--Bank United----9945	148,325.95
1200.58 · MM Bank United----9953	91,744.24
Total 05 · Roads	240,070.19
06 · General	
1200.62 · MM - Bank United - 0116	35,492.97
1200.63 · Valley National- CD 1832	5,554.78
1200.90 · Fifth Third MM 10483	97,272.00
Total 06 · General	138,319.75
08 · Carts	
1200.83 Valley National- 1840	16,236.12
Total 08 · Carts	16,236.12
Total 1200 · Reserves	493,061.27
Total Bank	577,681.77
Total Checking/Savings	577,681.77
Accounts Receivable	
1600 · Accounts Receivable	-57,924.05
Total Accounts Receivable	-57,924.05
Other Current Assets	
1600 A · Year End Accounts Receivable	102,977.00
1611 · Allowance for Uncollectible Acc	386.15
1820 · Prepaid Insurance	13,083.92
Total Other Current Assets	116,447.07
Total Current Assets	636,204.79
Other Assets	
1900 · Security Deposits	981.00
Total Other Assets	981.00
TOTAL ASSETS	637,185.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	6,629.99

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As of September 30, 2025

	Sep 30, 25
Total Accounts Payable	6,629.99
Other Current Liabilities	
2100 · Accrued Expenses	-5,969.00
2200 · Unearned Maintenance Fees	-130,739.00
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 · Replcement Fund - Road Repaving	60,093.90
2725 · Replacement Fund - Lake	24,372.00
Total 2701 · RESERVES	414,561.28
2726 · Accumulated Reserve Interest	8,069.92
Total Other Current Liabilities	465,956.20
Total Current Liabilities	472,586.19
Total Liabilities	472,586.19
Equity	
2500 · Opening Bal Equity	
2730 · Reserve Interest	8,635.10
Total 2500 · Opening Bal Equity	8,635.10
2600 · Retained Earnings	122,836.62
2900 · Prior Period Adjustment	133,677.00
Net Income	-100,549.12
Total Equity	164,599.60
TOTAL LIABILITIES & EQUITY	637,185.79

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

	Sep 25	Jan - Sep 25
Ordinary Income/Expense		
Income		
3000 · Gross Revenue		
Misc. Revenue		
Misc Income	0.00	0.00
Misc. Revenue - Other	0.00	10,000.00
Total Misc. Revenue	0.00	10,000.00
3000.30 · Maintenance Dues	133,284.00	1,193,844.00
3000.35 · Capitol Contributions	0.00	45,420.00
3000 · Gross Revenue - Other	0.00	0.00
Total 3000 · Gross Revenue	133,284.00	1,249,264.00
3100 · Other Income		
3100.02 · Background Checks	-136.00	-215.00
3100.04 · Estoppel Letters	0.00	7,000.00
3100.05 · Interest Income	846.77	8,063.14
3100.06 · Interviews	300.00	8,700.00
3100.07 · Late Fees	75.00	2,391.00
Total 3100 · Other Income	1,085.77	25,939.14
Total Income	134,369.77	1,275,203.14
Gross Profit	134,369.77	1,275,203.14
Expense		
3200 · Administration		
3200.06 · Computer Software	0.00	1,174.00
3200.07 · Welcome Committee	0.00	254.00
3200.10 · Dues to Recreation Assn	31,915.00	287,235.00
3200.19 · Leased Employees- Admin Fee	91.00	626.50
3200.30 · Membership Dues	0.00	150.00
3200.40 · Office Supplies and Expense	523.79	4,478.77
3200.50 · Postage & Delivery	0.00	181.44
3200.70 · Printing and Photocopies	0.00	239.57
3200.90 · Ramblings' Exp	0.00	5,562.25
3200.91 · Web Site	0.00	159.90
Total 3200 · Administration	32,529.79	300,061.43
3200.92 · IT Support & Services	1,488.00	9,206.00
3600 · Insurance	4,361.27	39,181.74
3800 · Maintenance		
3800.10 · Beautification	-45,593.07	0.00
3800.30 · Fertilization and Weed Control	5,779.41	39,863.47
3800.31 · Ficus White Fly Treatment	0.00	12,789.00
3800.32 · Fuel and Repairs, Carts & Truck	696.89	8,529.49
3800.50 · Irrigation	1,333.89	6,890.98
3800.69 · Lakes and Ponds	8,645.12	8,645.12
3800.70 · Landscapping	19,279.35	281,459.42
3800.71 · Leased Employees	13,070.24	124,564.42
3800.90 · Tools & Equipment	0.00	3,251.66
3800.92 · Truck Expense	0.00	128.75
3800.93 · Tree Trimming	0.00	1,680.00
3800.94 · Due To From Rec. Association	-8,514.45	-12,149.92
3800.95 · Maintenance Misc.	480.70	5,806.43
Total 3800 · Maintenance	-4,821.92	481,458.82
3900 · Improvements		
3900.20 · Lakes and Ponds	-7,888.46	0.00
3900.35 · Road Signs and Striping	70,593.07	70,593.07
3900.40 · New Carts	0.00	10,870.08
Total 3900 · Improvements	62,704.61	81,463.15

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Accrual Basis

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

	<u>Sep 25</u>	<u>Jan - Sep 25</u>
4000 · Othe Taxes		
4000.10 · Corp Filing Fees	0.00	61.25
Total 4000 · Othe Taxes	0.00	61.25
4100 · Miscellaneous Exp	0.00	700.00
4200 · Pest Control		
4200.10 · Homes	4,023.20	36,208.80
4200.20 · Subterranean	0.00	7,269.05
4200.30 · Bee Removal	0.00	500.00
Total 4200 · Pest Control	4,023.20	43,977.85
4300 · Professional Fees		
4300.10 · Accounting	0.00	4,950.00
4300.15 · Bookkeeping Service	1,000.00	9,000.00
4300.30 · Legal Fees	840.85	9,125.32
Total 4300 · Professional Fees	1,840.85	23,075.32
4600 · Utilities		
4600.10 · Cable	41,153.39	362,622.44
4600.30 · Electric	4,099.41	33,944.26
Total 4600 · Utilities	45,252.80	396,566.70
Total Expense	<u>147,378.60</u>	<u>1,375,752.26</u>
Net Ordinary Income	<u>-13,008.83</u>	<u>-100,549.12</u>
Net Income	<u><u>-13,008.83</u></u>	<u><u>-100,549.12</u></u>