

## Delray Villas Plat 45 HOA

## Balance Sheet

As of April 30, 2026

	Apr 30, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank	
1100 · Operations	
1100.07 · Valley National Bank- Op 4113	240,623.88
Total 1100 · Operations	240,623.88
1200 · Reserves	
03 · Irrigation	
1200.32 · Valley National Bank- CD 5320	45,236.29
1200.33 · Savings - Bank United-930	28,660.74
Total 03 · Irrigation	73,897.03
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	150,181.00
1200.58 · MM Bank United----9953	92,826.16
Total 05 · Roads	243,007.16
06 · General	
1200.62 · MM - Bank United - 0116	35,910.53
1200.63 · Valley National- CD 1832	5,554.78
1200.90 · Fifth Third MM 10483	48,131.07
Total 06 · General	89,596.38
08 · Carts	
1200.83 Valley National- 1840	16,236.12
Total 08 · Carts	16,236.12
Total 1200 · Reserves	447,608.96
Total Bank	688,232.84
Total Checking/Savings	688,232.84
Accounts Receivable	
1600 · Accounts Receivable	43,302.35
Total Accounts Receivable	43,302.35
Other Current Assets	
1600 A · Year End Accounts Receivable	102,977.00
1611 · Allowance for Uncollectible Acc	386.15
1700 · Undeposited Funds	-1,745.00
1820 · Prepaid Insurance	33,223.81
Total Other Current Assets	134,841.96
Total Current Assets	866,377.15
Other Assets	
1900 · Security Deposits	981.00
Total Other Assets	981.00
<b>TOTAL ASSETS</b>	<b>867,358.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	

**Delray Villas Plat 45 HOA**  
**Balance Sheet**  
 As of April 30, 2026

	Apr 30, 26
2000 · Accounts Payable	-1,200.23
<b>Total Accounts Payable</b>	<b>-1,200.23</b>
<b>Other Current Liabilities</b>	
2100 · Accrued Expenses	5,969.00
2200 · Unearned Maintenance Fees	378,747.00
2300 · Deferred Revenue	130,933.00
<b>2701 · RESERVES</b>	
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
<b>Total 2701 · RESERVES</b>	<b>414,561.28</b>
2726 · Accumulated Reserve Interest	11,758.54
<b>Total Other Current Liabilities</b>	<b>941,968.82</b>
<b>Total Current Liabilities</b>	<b>940,768.59</b>
<b>Total Liabilities</b>	<b>940,768.59</b>
<b>Equity</b>	
2500 · Opening Bal Equity	
2730 · Reserve Interest	20,737.10
<b>Total 2500 · Opening Bal Equity</b>	<b>20,737.10</b>
2600 · Retained Earnings	-6,666.93
2900 · Prior Period Adjustment	-111,977.00
Net Income	24,496.39
<b>Total Equity</b>	<b>-73,410.44</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>867,358.15</b>

**Delray Villas Plat 45 HOA**  
**Profit & Loss YTD Comparison**  
**April 2026**

	Apr 26	Jan - Apr 26
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
3000 · Gross Revenue		
3000.30 · Maintenance Dues	137,480.00	550,730.00
3000.35 · Capitol Contributions	0.00	11,700.00
3000 · Gross Revenue - Other	0.00	0.00
<b>Total 3000 · Gross Revenue</b>	<b>137,480.00</b>	<b>562,430.00</b>
3100 · Other Income		
Misc Income	0.00	0.00
3100.02 · Background Checks	-342.00	50.00
3100.04 · Estoppel Letters	0.00	1,750.00
3100.05 · Interest Income	87.58	339.36
3100.06 · Interviews	300.00	3,300.00
3100.07 · Late Fees	1,565.00	2,725.00
<b>Total 3100 · Other Income</b>	<b>1,610.58</b>	<b>8,164.36</b>
<b>Total Income</b>	<b>139,090.58</b>	<b>570,594.36</b>
<b>Gross Profit</b>	<b>139,090.58</b>	<b>570,594.36</b>
<b>Expense</b>		
3200 · Administration		
3200.06 · Computer Software	2,045.60	2,045.60
3200.10 · Dues to Recreation Assn	31,915.00	127,660.00
3200.19 · Leased Employees- Admin Fee	91.00	360.50
3200.30 · Membership Dues	0.00	125.00
3200.40 · Office Supplies and Expense	962.55	5,624.09
3200.50 · Postage & Delivery	9.70	175.40
3200.90 · Ramblings' Exp	82.30	1,053.53
3200.91 · Web Site	169.90	169.90
3300.55 · Holiday Party	0.00	2,711.21
<b>Total 3200 · Administration</b>	<b>35,276.05</b>	<b>139,925.23</b>
3200.92 · IT Support & Services	1,191.00	5,229.00
3600 · Insurance	2,900.29	10,119.25
3800 · Maintenance		
3800.10 · Beautification	6,475.00	8,175.00
3800.30 · Fertilization and Weed Control	0.00	14,957.99
3800.31 · Ficus White Fly Treatment	4,348.26	8,696.52
3800.32 · Fuel and Repairs, Carts & Truck	0.00	576.35
3800.50 · Irrigation	0.00	3,766.26
3800.69 · Lakes and Ponds	779.36	2,644.71
3800.70 · Landscapping	17,442.96	71,626.56
3800.71 · Leased Employees	13,727.78	54,590.39
3800.90 · Tools & Equipment	520.81	655.53
3800.94 · Due To From Rec. Association	0.00	0.00
3800.95 · Maintenance Misc.	2,401.97	2,260.78
<b>Total 3800 · Maintenance</b>	<b>45,696.14</b>	<b>167,950.09</b>
4000 · Othe Taxes		
4000.10 · Corp Filing Fees	0.00	61.25
<b>Total 4000 · Othe Taxes</b>	<b>0.00</b>	<b>61.25</b>
4100 · Miscellaneous Exp	0.00	-26.84
4200 · Pest Control		
4200.10 · Homes	4,304.82	18,883.46
4200.20 · Subterranean	0.00	5,980.00
4200.30 · Bee Removal	0.00	70.51
<b>Total 4200 · Pest Control</b>	<b>4,304.82</b>	<b>24,933.97</b>
4300 · Professional Fees		
4300.15 · Bookkeeping Service	1,000.00	4,000.00

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Accrual Basis

**Delray Villas Plat 45 HOA**  
**Profit & Loss YTD Comparison**  
**April 2026**

	<u>Apr 26</u>	<u>Jan - Apr 26</u>
4300.30 · Legal Fees	2,560.19	13,689.32
<b>Total 4300 · Professional Fees</b>	<b>3,560.19</b>	<b>17,689.32</b>
4600 · Utilities		
4600.10 · Cable	41,132.66	164,592.83
4600.30 · Electric	3,638.63	15,623.87
<b>Total 4600 · Utilities</b>	<b>44,771.29</b>	<b>180,216.70</b>
<b>Total Expense</b>	<b>137,699.78</b>	<b>546,097.97</b>
<b>Net Ordinary Income</b>	<b>1,390.80</b>	<b>24,496.39</b>
<b>Net Income</b>	<b>1,390.80</b>	<b>24,496.39</b>