

**Delray Villas Plat 45 HOA**  
**Profit & Loss YTD Comparison**  
**January 2025**

	Jan 25	Jan 25
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
3000 · Gross Revenue		
3000.30 · Maintenance Dues	132,570.00	132,570.00
3000.35 · Capitol Contributions	6,540.00	6,540.00
3000 · Gross Revenue - Other	0.00	0.00
<b>Total 3000 · Gross Revenue</b>	<b>139,110.00</b>	<b>139,110.00</b>
3100 · Other Income		
3100.02 · Backround Checks	285.00	285.00
3100.04 · Estoppel Letters	750.00	750.00
3100.05 · Interest Income	954.76	954.76
3100.06 · Interviews	1,200.00	1,200.00
3100.07 · Late Fees	650.00	650.00
<b>Total 3100 · Other Income</b>	<b>3,839.76</b>	<b>3,839.76</b>
<b>Total Income</b>	<b>142,949.76</b>	<b>142,949.76</b>
<b>Gross Profit</b>	<b>142,949.76</b>	<b>142,949.76</b>
<b>Expense</b>		
3200 · Administration		
3200.10 · Dues to Recreation Assn	31,915.00	31,915.00
3200.19 · Leased Employees- Admin Fee	49.00	49.00
3200.40 · Office Supplies and Expense	369.81	369.81
3200.70 · Printing and Photocopies	239.57	239.57
<b>Total 3200 · Administration</b>	<b>32,573.38</b>	<b>32,573.38</b>
3200.92 · IT Support & Services	1,621.00	1,621.00
3600 · Insurance	4,361.27	4,361.27
3800 · Maintenance		
380 · Due From Rec. Association	-3,635.47	-3,635.47
3800.10 · Beautification	6,000.00	6,000.00
3800.32 · Fuel and Repairs, Carts & Truck	401.17	401.17
3800.50 · Irrigation	591.01	591.01
3800.70 · Landscapping	25,407.08	25,407.08
3800.71 · Leased Employees	12,390.22	12,390.22
3800.90 · Tools & Equipment	105.01	105.01
3800.95 · Maintenance Misc.	577.48	577.48
<b>Total 3800 · Maintenance</b>	<b>41,836.50</b>	<b>41,836.50</b>
3900 · Improvements		
3900.20 · Lakes and Ponds	756.66	756.66
<b>Total 3900 · Improvements</b>	<b>756.66</b>	<b>756.66</b>
4100 · Miscellaneous Exp	0.00	0.00
4200 · Pest Control		
4200.10 · Homes	4,023.20	4,023.20
4200.20 · Subterranean	1,945.80	1,945.80
<b>Total 4200 · Pest Control</b>	<b>5,969.00</b>	<b>5,969.00</b>
4300 · Professional Fees		
4300.10 · Accounting	4,950.00	4,950.00
4300.15 · Bookkeeping Service	1,000.00	1,000.00
4300.30 · Legal Fees	1,604.22	1,604.22
<b>Total 4300 · Professional Fees</b>	<b>7,554.22</b>	<b>7,554.22</b>
4600 · Utilities		
4600.10 · Cable	39,204.05	39,204.05
4600.30 · Electric	3,474.05	3,474.05
<b>Total 4600 · Utilities</b>	<b>42,678.10</b>	<b>42,678.10</b>

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Accrual Basis

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**Profit & Loss YTD Comparison**  
January 2025

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	<u>Jan 25</u>	<u>Jan 25</u>
Total Expense	137,350.13	137,350.13
Net Ordinary Income	5,599.63	5,599.63
Net Income	<u>5,599.63</u>	<u>5,599.63</u>

## Delray Villas Plat 45 HOA

## Balance Sheet

As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank	
1100 · Operations	
1100.07 · Valley National Bank- Op 4113	311,116.17
Total 1100 · Operations	311,116.17
1200 · Reserves	
03 · Irrigation	
1200.32 · Valley National Bank- CD 5320	44,048.83
1200.33 · Savings - Bank United-930	27,819.77
Total 03 · Irrigation	71,868.60
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	145,575.67
1200.58 · MM Bank United----9953	90,102.80
Total 05 · Roads	235,678.47
06 · General	
1200.62 · MM - Bank United - 0116	34,859.47
1200.63 · Valley National- CD 1832	59,770.05
1200.90 · Fifth Third MM 10483	95,695.72
Total 06 · General	190,325.24
08 · Carts	
1200.83 Valley National- 1840	15,269.60
Total 08 · Carts	15,269.60
Total 1200 · Reserves	536,859.88
Total Bank	847,976.05
Total Checking/Savings	847,976.05
Accounts Receivable	
1600 · Accounts Receivable	-10,190.68
Total Accounts Receivable	-10,190.68
Other Current Assets	
1600 A · Year End Accounts Receivable	24,917.00
1611 · Allowance for Uncollectible Acc	-4,412.85
1820 · Prepaid Insurance	50,495.08
Total Other Current Assets	70,999.23
Total Current Assets	908,784.60
Other Assets	
1900 · Security Deposits	981.00
Total Other Assets	981.00
<b>TOTAL ASSETS</b>	<b>909,765.60</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	6,650.48

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Accrual Basis

# Delray Villas Plat 45 HOA

## Balance Sheet

As of January 31, 2025

	Jan 31, 25
Total Accounts Payable	6,650.48
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	774,443.76
Total Liabilities	774,443.76
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	5,599.63
Total Equity	135,321.84
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>909,765.60</b>