

Balance Sheet

Delray Villas Recreation Association

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1000 OPERATING CASH	\$0.00
1013 Truist Bank (5245)	28,680.63
1045 5/3 7999 checking	2,952.00
Total for 1000 OPERATING CASH	\$31,632.63
1030 ENTERTAINMENT CASH	\$0.00
1031 MMK - Wells Fargo Ent 9599	0.00
1038 Truist Bank Entert (5252)	1,903.82
Total for 1030 ENTERTAINMENT CASH	\$1,903.82
1037 5/3 Bank	0.00
1040 RESERVE BANKING	\$0.00
1044 Truist Reserve -5260	26,809.32
1077 5/3 -8005	227,072.31
8007 Reserve Building - 2119	500.00
8009 Reserve Pool, Grounds Etc. -2135	500.00
8010 Reserve--Equipment 2143	500.00
8011 Reserve Parking Lot - 2127	500.00
Total for 1040 RESERVE BANKING	\$255,881.63
8008 53 Construction Drawer	0.00
8070 53 Special Assessment 9564	34.10
Total for Bank Accounts	\$289,452.18
Accounts Receivable	
1100 Accounts Receivable	-3,905.83
Total for Accounts Receivable	-\$3,905.83
Other Current Assets	\$0.00
Total for Current Assets	\$285,546.35
Fixed Assets	
1990.5 Renovation project bldgs B C	701,256.92
1990.6 Equipment	68,132.00
1991 Accumulated Depreciation	-307,692.97
1992 BUILDING A IMPS 2022 2023	1,523,055.79
Total for Fixed Assets	\$1,984,751.74
Other Assets	
Total for Assets	\$2,270,298.09

Balance Sheet

Delray Villas Recreation Association

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	\$0.13
Credit Cards	
53 credit cards 4565 Parent	\$0.00
Total for Credit Cards	\$0.00
Other Current Liabilities	\$0.00
Total for Current Liabilities	\$0.13
Long-term Liabilities	
5096 Construction Loan Fifth Third	1,081,774.38
Total for Long-term Liabilities	\$1,081,774.38
Total for Liabilities	\$1,081,774.51
Equity	
30000 Opening Bal Equity	0.00
3000 Replacement Funds	
3010 Parking Lot	304,100.75
3020 Building	198,491.49
3030 Pool, Grounds, Landscape	139,377.89
3040 Equipment	119,885.53
3099 Accumulated Interest	19,536.55
Total for 3000 Replacement Funds	\$781,392.21
3200 ENTERTAINMENT FUND BALANCE	8,968.02
Equity Variance to Prior Year	0.00
Prior Period Adjustments	21,257.04
3990 Operating Fund Balance	341,115.97
Net Income	35,790.34
Total for Equity	\$1,188,523.58
Total for Liabilities and Equity	\$2,270,298.09

Profit and Loss YTD Comparison

Delray Villas Recreation Association

September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	SEP 1 - SEP 30 2025	JAN 1 - SEP 30 2025 (YTD)
Income		
4000 Revenues	73,060.00	654,544.17
4001 Plat Assessments	823.62	8,667.44
4090 Interest Income	675.00	687.00
4095 Other Revenues		330.00
4050 Fees & Charges		7.00
4051 Keys and ID Fees		\$337.00
4059 Activity Fees		
Total for 4050 Fees & Charges	\$74,558.62	\$664,235.61
Total for 4000 Revenues		0.00
Unapplied Cash Payment Income		
Total for Income	\$74,558.62	\$664,235.61
Cost of Goods Sold		
	\$74,558.62	\$664,235.61
Gross Profit		
Expenses		
5000 Administrative		\$24.00
5018 Special Events - Entertainment	200.00	1,738.62
5020 Legal and Professional Fees	1,790.14	29,741.80
5021 Bookkeeping Services	750.00	6,750.00
5025 Insurance Expense	19,554.94	162,266.01
5030 Bank charges	50.00	227.90
5089 Interest Expense Loan	6,389.94	58,766.46
5091 Software & Subscription Expense	683.00	3,959.34
5005 Newsletter		7,012.30
5015 Office Expense		11,413.70
5016 Office Supplies		303.18
5080 Taxes and Permits		475.35
5090 Other Admin		2,681.00
8320 Printing & Postage		6,910.15
Total for 5000 Administrative	\$29,418.02	\$292,269.81
5200 Buildings		74,982.62
5205 Maintenance	10,156.18	74,982.62
5210 Repairs & Supplies	1,101.15	113,485.15
5215 Rubbish Removal	279.17	2,231.29
5220 Exterminating Expense	277.13	2,237.37
5225 Security Expense	200.00	6,112.55
5230 Fire Monitoring	553.73	1,661.19
Total for 5200 Buildings	\$12,567.36	\$200,710.17

Profit and Loss YTD Comparison

Delray Villas Recreation Association

September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	SEP 1 - SEP 30 2025	JAN 1 - SEP 30 2025 (YTD)
5400 Physical Activities		11,315.44
5410 Pool Maintenance	1,915.44	9,568.86
5415 Pool Repairs and Supplies	1,034.25	259.75
5412 Tennis Maintenance		2,908.51
5416 Gym Repairs and Supplies		6,187.50
5417 Tennis repairs and supplies		
Total for 5400 Physical Activities	\$2,949.69	\$30,240.06
5600 Ground & Landscape		14,519.01
5610 Landscaping	9,590.76	22,400.00
5605 Grounds Maintenance		
Total for 5600 Ground & Landscape	\$9,590.76	\$36,919.01
5800 Utilities		\$32.04
5012 TV & Internet Expense	798.90	6,265.53
5810 Electricity Expense	4,382.63	34,417.68
5830 Water and Sewer Expense	1,003.90	9,035.60
5010 Telephone Expense		50.15
Total for 5800 Utilities	\$6,185.43	\$49,801.00
5900 Other Operating Expense		200.00
5910 Activities		
Total for 5900 Other Operating Expense		\$200.00
66900 Reconciliation Discrepancies		6,001.11
Total for Expenses	\$60,711.26	\$616,141.16
Net Operating Income	\$13,847.36	\$48,094.45
Other Income		
4800 Other Revenues		
4810 Reserve Fund Revenues		570.75
4820 Cash back		
Total for 4810 Reserve Fund Revenues		\$570.75
4850 Entertainment Fund Revenue		
4851 Ticket Sales		6,170.00
4859 Other income - Ent Fund		750.00
Total for 4850 Entertainment Fund Revenue		\$6,920.00
Total for 4800 Other Revenues		\$7,490.75
Total for Other Income		\$7,490.75

Profit and Loss YTD Comparison

Delray Villas Recreation Association

September 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	SEP 1 - SEP 30 2025	JAN 1 - SEP 30 2025 (YTD)
Other Expenses		
8000 Other Expenses		
8100 Reserve Fund Expenses		
8190 Bank Charges and fees	67.45	295.99
Total for 8100 Reserve Fund Expenses	\$67.45	\$295.99
8300 Entertainment Fund Expenses		
8305 Show Costs		9,633.51
8310 Meals & Entertainment		8,012.90
8315 Printing & Flyers		138.00
8325 Supplies		1,826.36
8335 General		-475.00
8340 Refunds		363.10
Total for 8300 Entertainment Fund Expenses		\$19,498.87
Total for 8000 Other Expenses	\$67.45	\$19,794.86
Total for Other Expenses	\$67.45	\$19,794.86
Net Other Income	-\$67.45	-\$12,304.11
Net Income	\$13,779.91	\$35,790.34