

# Balance Sheet

Delray Villas Recreation Association

As of January 31, 2026

|   | Total                 |
|---|-----------------------|
| Distribution account                            |                       |
| <hr/>   |                       |
| <b>Assets</b>                                   |                       |
| Current Assets                                  |                       |
| Bank Accounts                                   |                       |
| 1000 OPERATING CASH                             | \$0.00                |
| 1013 Truist Bank (5245)                         | 32,448.46             |
| 1045 5/3 7999 checking                          | 2,852.00              |
| <b>Total for 1000 OPERATING CASH</b>            | <b>\$35,300.46</b>    |
| 1030 ENTERTAINMENT CASH                         | \$0.00                |
| 1031 MMK - Wells Fargo Ent 9599                 | 0.00                  |
| 1038 Truist Bank Entert (5252)                  | 6,938.83              |
| <b>Total for 1030 ENTERTAINMENT CASH</b>        | <b>\$6,938.83</b>     |
| 1037 5/3 Bank                                   | 0.00                  |
| 1040 RESERVE BANKING                            | \$0.00                |
| 1044 Truist Reserve -5260                       | 26,831.11             |
| 1077 5/3 -8005                                  | 230,101.18            |
| 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                |
| <b>Total for 1040 RESERVE BANKING</b>           | <b>\$258,932.29</b>   |
| 8008 53 Construction Drawer                     | 0.00                  |
| 8060 Special Assessment Homeowner Payment 8946  | 802,777.48            |
| 8070 53 Special Assessment Vendor payments 9564 | 50,083.75             |
| <b>Total for Bank Accounts</b>                  | <b>\$1,154,032.81</b> |
| Accounts Receivable                             |                       |
| 1100 Accounts Receivable                        | 2,318,342.54          |
| <b>Total for Accounts Receivable</b>            | <b>\$2,318,342.54</b> |
| Other Current Assets                            | \$0.00                |

# Balance Sheet

Delray Villas Recreation Association  
As of January 31, 2026

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| Distribution account                | Total                 |
|-------------------------------------|-----------------------|
| <b>Total for Current Assets</b>     | <b>\$3,472,375.35</b> |
| 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          |
| <b>Total for Fixed Assets</b>       | <b>\$1,984,751.74</b> |
| <b>Total for Assets</b>             | <b>\$5,457,127.09</b> |

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# Balance Sheet

Delray Villas Recreation Association  
As of January 31, 2026

| Distribution account                                   | Total                 |
|--|-----------------------|
| <b>Liabilities and Equity</b>                          |                       |
| Liabilities  | <b>\$1,036,212.77</b> |
| 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             |
| <b>Total for 3000 Replacement Funds</b>                | <b>\$781,392.21</b>   |
| 3200 ENTERTAINMENT FUND BALANCE                        | 8,968.02              |
| Equity Variance to Prior Year                          | 0.00                  |
| Non Propfit Equity                                     |                       |
| Delray Villas Recreation Association Beginning Balance | 0.00                  |
| <b>Total for Non Propfit Equity</b>                    | <b>\$0.00</b>         |
| Prior Period Adjustments                               | 21,257.04             |
| 3990 Operating Fund Balance                            | 491,870.50            |
| Net Income   | 3,117,426.55          |
| <b>Total for Equity</b>                                | <b>\$4,420,914.32</b> |
| <b>Total for Liabilities and Equity</b>                | <b>\$5,457,127.09</b> |

# Profit and Loss YTD Comparison

Delray Villas Recreation Association

January 2026

| Distribution account                 | TOTAL                 |                           |
|--------------------------------------|-----------------------|---------------------------|
|                                      | Jan 1 - Jan 31 2026   | Jan 1 - Jan 31 2026 (YTD) |
| <b>Income</b>                        |                       |                           |
| 4000 Revenues                        |                       |                           |
| 4001 Plat Assessments                | 55,380.00             | 55,380.00                 |
| 4090 Interest Income                 | 748.26                | 748.26                    |
| 4095 Other Revenues                  | 3,169,125.00          | 3,169,125.00              |
| <b>Total for 4000 Revenues</b>       | <b>\$3,225,253.26</b> | <b>\$3,225,253.26</b>     |
| Unapplied Cash Payment Income        | 2,817.00              | 2,817.00                  |
| <b>Total for Income</b>              | <b>\$3,228,070.26</b> | <b>\$3,228,070.26</b>     |
| <b>Cost of Goods Sold</b>            |                       |                           |
| <b>Gross Profit</b>                  | <b>\$3,228,070.26</b> | <b>\$3,228,070.26</b>     |
| <b>Expenses</b>                      |                       |                           |
| 5000 Administrative                  |                       |                           |
| 5005 Newsletter                      | 187.07                | 187.07                    |
| 5020 Legal and Professional Fees     | 2,413.46              | 2,413.46                  |
| 5021 Bookkeeping Services            | 750.00                | 750.00                    |
| 5025 Insurance Expense               | 19,554.94             | 19,554.94                 |
| 5030 Bank charges                    | 8,032.85              | 8,032.85                  |
| 5089 Interest Expense Loan           | 6,125.10              | 6,125.10                  |
| 5090 Other Admin                     | -21.15                | -21.15                    |
| 5091 Software & Subscription Expense | 855.00                | 855.00                    |
| <b>Total for 5000 Administrative</b> | <b>\$37,897.27</b>    | <b>\$37,897.27</b>        |
| 5200 Buildings                       |                       |                           |
| 5205 Maintenance                     | 9,750.00              | 9,750.00                  |
| 5210 Repairs & Supplies              | 704.34                | 704.34                    |
| 5215 Rubbish Removal                 | 285.06                | 285.06                    |
| 5225 Security Expense                | 429.86                | 429.86                    |
| <b>Total for 5200 Buildings</b>      | <b>\$11,169.26</b>    | <b>\$11,169.26</b>        |

# Profit and Loss YTD Comparison

Delray Villas Recreation Association

January 2026

| Distribution account                         | TOTAL               |                           |
|--|---------------------|---------------------------|
|  | Jan 1 - Jan 31 2026 | Jan 1 - Jan 31 2026 (YTD) |
| 5400 Physical Activities                     |                     |                           |
| 5410 Pool Maintenance                        | 1,235.00            | 1,235.00                  |
| 5415 Pool Repairs and Supplies               | 2,088.49            | 2,088.49                  |
| <b>Total for 5400 Physical Activities</b>    | <b>\$3,323.49</b>   | <b>\$3,323.49</b>         |
| 5600 Ground & Landscape                      |                     |                           |
| 5605 Grounds Maintenance                     | 2,800.00            | 2,800.00                  |
| <b>Total for 5600 Ground &amp; Landscape</b> | <b>\$2,800.00</b>   | <b>\$2,800.00</b>         |

# Profit and Loss YTD Comparison

Delray Villas Recreation Association

January 2026

| Distribution account                              | TOTAL                 |                           |
|---|-----------------------|---------------------------|
|   | Jan 1 - Jan 31 2026   | Jan 1 - Jan 31 2026 (YTD) |
| <b>5800 Utilities</b>                             |                       |                           |
| 5810 Electricity Expense                          | 4,149.29              | 4,149.29                  |
| 5830 Water and Sewer Expense                      | 1,154.40              | 1,154.40                  |
| <b>Total for 5800 Utilities</b>                   | <b>\$5,303.69</b>     | <b>\$5,303.69</b>         |
| <b>5900 Other Operating Expense</b>               |                       |                           |
| 5980 Capitol Improvements                         |                       |                           |
| 5983 Pool Special Assessment                      | 50,000.00             | 50,000.00                 |
| <b>Total for 5980 Capitol Improvements</b>        | <b>\$50,000.00</b>    | <b>\$50,000.00</b>        |
| <b>Total for 5900 Other Operating Expense</b>     | <b>\$50,000.00</b>    | <b>\$50,000.00</b>        |
| <b>Total for Expenses</b>                         | <b>\$110,493.71</b>   | <b>\$110,493.71</b>       |
| <b>Net Operating Income</b>                       | <b>\$3,117,576.55</b> | <b>\$3,117,576.55</b>     |
| <b>Other Income</b>                               |                       |                           |
| 4800 Other Revenues                               |                       |                           |
| 4850 Entertainment Fund Revenue                   |                       |                           |
| 4851 Ticket Sales                                 | 1,150.00              | 1,150.00                  |
| <b>Total for 4850 Entertainment Fund Revenue</b>  | <b>\$1,150.00</b>     | <b>\$1,150.00</b>         |
| <b>Total for 4800 Other Revenues</b>              | <b>\$1,150.00</b>     | <b>\$1,150.00</b>         |
| <b>Total for Other Income</b>                     | <b>\$1,150.00</b>     | <b>\$1,150.00</b>         |
| <b>Other Expenses</b>                             |                       |                           |
| 8000 Other Expenses                               |                       |                           |
| 8300 Entertainment Fund Expenses                  |                       |                           |
| 8305 Show Costs                                   | 1,300.00              | 1,300.00                  |
| <b>Total for 8300 Entertainment Fund Expenses</b> | <b>\$1,300.00</b>     | <b>\$1,300.00</b>         |
| <b>Total for 8000 Other Expenses</b>              | <b>\$1,300.00</b>     | <b>\$1,300.00</b>         |
| <b>Total for Other Expenses</b>                   | <b>\$1,300.00</b>     | <b>\$1,300.00</b>         |
| <b>Net Other Income</b>                           | <b>-\$150.00</b>      | <b>-\$150.00</b>          |

# Profit and Loss YTD Comparison

Delray Villas Recreation Association

January 2026

| Distribution account | TOTAL                 |                           |
|----------------------|-----------------------|---------------------------|
|                      | Jan 1 - Jan 31 2026   | Jan 1 - Jan 31 2026 (YTD) |
| <b>Net Income</b>    | <b>\$3,117,426.55</b> | <b>\$3,117,426.55</b>     |