

Delray Villas Recreation Association

Balance Sheet

As of Jun 30, 2026

Draft till Vote 8/4/2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 OPERATING CASH	\$0.00
1013 Truist Bank (5245)	29,528.52
1045 Fifth Third Bank 7999 checking	2,652.00
Total for 1000 OPERATING CASH	\$32,180.52
1030 ENTERTAINMENT CASH	\$0.00
1038 Truist Bank Entert (5252)	15,009.27
Total for 1030 ENTERTAINMENT CASH	\$15,009.27
1037 Fifth Third Bank	0.00
1040 RESERVE BANKING	\$0.00
1044 Truist Reserve -5260	26,832.22
1077 Fifth Third Bank Reserves -8005	235,377.70
Total for 1040 RESERVE BANKING	\$262,209.92
8008 Fifth Third Construction Drawer	0.00
8060 Truist Bank Special Assessment Homeowner Payment 8946	184,543.73
8070 Fifth Third Bank Special Assessment Vendor payments 9564	96,222.87
8080 Fifth Third Bus Partner Spec. Assess.Savings Account for Vendor 4068	1,004,289.90
Total for Bank Accounts	\$1,594,456.21
Accounts Receivable	
1100 Accounts Receivable	1,275,171.64
8075 Unbilled Special Assessment	-840.75
Total for Accounts Receivable	\$1,274,330.89
Other Current Assets	
1200 Undeposited Funds	252.45
1980 Prepaid Insurance	0.00
1990 Exchange (Clearing)	0.00
1993 Special Assessment Deposit	0.00
Total for Other Current Assets	\$252.45
Total for Current Assets	\$2,869,039.55
Fixed Assets	
1990.5 Renovation project bldgs B C	701,256.92
1990.6 Equipment	68,132.00
1991 Accumulated Depreciation	-391,940.72

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Draft till vote 8/4/2026

	Total
1992 BUILDING A IMPS 2022 2023	1,523,055.79
Total for Fixed Assets	\$1,900,503.99
Total for Assets	\$4,769,543.54
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Credit Cards	
53 credit cards 4565 Parent	\$3,782.61
0581 Camille	0.00
3827 Patti	0.00
5585 Alan Shwartz	0.00
9481 Lynne	0.00
9513 Rick Mancini	0.00
Total for 53 credit cards 4565 Parent	\$3,782.61
Total for Credit Cards	\$3,782.61
Other Current Liabilities	
5082 Accrued Expenses	0.00
5085 Insurance Payable	0.00
5097 Prepaid Assessments	0.00
5099 Deferred Special Assessment	\$3,171,336.00
5101 Pool Special Assessment	-389,460.00
5102 Tennis Court Special Assessment	-135,397.70
5103 Window Building B Special Assessment	-64,350.00
5104 Contingency Special Assessment	-35,689.70
Total for 5099 Deferred Special Assessment	\$2,546,438.60
Total for Other Current Liabilities	\$2,546,438.60
Total for Current Liabilities	\$2,550,221.21
Long-term Liabilities	
5096 Construction Loan Fifth Third	977,508.73
Total for Long-term Liabilities	\$977,508.73
Total for Liabilities	\$3,527,729.94

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Balance Sheet

As of Jun 30, 2026

Draft II Note 8/4/2026

	Total
Equity	
3000 Replacement Funds	
3010 Parking Lot	279,060.75
3020 Building	148,411.49
3030 Pool, Grounds, Landscape	129,987.89
3040 Equipment	110,495.53
3050 Reserve Contingency	60,000.00
3099 Accumulated Interest	30,527.55
Total for 3000 Replacement Funds	\$758,483.21
30000 Opening Bal Equity	0.00
3200 ENTERTAINMENT FUND BALANCE	0.00
3995 Prior Period Adjustments	0.00
Equity Variance to Prior Year	0.00
Non Propfit Equity	
Delray Villas Recreation Association Beginning Balance	0.00
Total for Non Propfit Equity	\$0.00
3990 Operating Fund Balance	370,366.76
Net Income	112,963.63
Total for Equity	\$1,241,813.60
Total for Liabilities and Equity	\$4,769,543.54

Delray Villas Recreation Association

Profit and Loss YTD Comparison
June 2026

Draft till
vote
8/7/26

		TOTAL
	Jun 2026	Jan 1 - Jun 30 2026 (YTD)
Income		
4000 Revenues		
4090 Interest Income	2,818.85	11,752.75
4095 Other Revenues		0.00
Total for 4000 Revenues	\$2,818.85	\$11,752.75
4001 Plat Assessments	73,190.00	439,140.00
Total for Income	\$76,008.85	\$450,892.75
Gross Profit	\$76,008.85	\$450,892.75
Expenses		
5000 Administrative		
5005 Newsletter	532.94	1,536.44
5015 Office Expense	25.00	340.17
5016 Office Supplies	59.19	4,464.08
5018 Special Events - Entertainment	150.00	549.77
5020 Legal and Professional Fees	612.85	17,110.44
5021 Bookkeeping Services	750.00	4,500.00
5025 Insurance Expense	19,554.94	117,329.64
5030 Bank charges	250.00	8,361.90
5080 Taxes and Permits		675.35
5089 Interest Expense Loan	5,783.68	34,959.57
5091 Software & Subscription Expense	2,190.08	7,239.62
5093 Gas & Fuel Expense		6.25
8320 Printing & Postage	207.99	709.63
Total for 5000 Administrative	\$30,116.67	\$197,782.86
5200 Buildings		
5205 Maintenance	9,870.00	58,701.24
5210 Repairs & Supplies	2,825.00	18,548.80
5215 Rubbish Removal	285.76	1,712.46
5220 Exterminating Expense	277.13	767.19
5225 Security Expense	429.72	3,582.81
Total for 5200 Buildings	\$13,687.61	\$83,312.50
5400 Physical Activities		
5410 Pool Maintenance	1,235.00	5,916.50
5415 Pool Repairs and Supplies	217.96	3,492.97

Delray Villas Recreation Association

Profit and Loss YTD Comparison

June 2026

Draft bill

Vote 814/26

TOTAL

	Jun 2026	Jan 1 - Jun 30 2026 (YTD)
5416 Gym Repairs and Supplies	599.97	7,241.48
Total for 5400 Physical Activities	\$2,052.93	\$16,650.95
5600 Ground & Landscape		
5605 Grounds Maintenance	2,800.00	16,800.00
5610 Landscaping		600.00
Total for 5600 Ground & Landscape	\$2,800.00	\$17,400.00
5800 Utilities		
5010 Telephone Expense		49.92
5012 TV & Internet Expense	426.52	2,151.63
5810 Electricity Expense	4,317.56	21,714.05
5830 Water and Sewer Expense	1,173.76	6,388.96
Total for 5800 Utilities	\$5,917.84	\$30,304.56
5900 Other Operating Expense		
5980 Capitol Improvements		
5982 Renovation Project	-34,689.00	0.00
5983 Pool Special Assessment	-389,460.00	0.00
5984 Tennis Courts Special Assessment	-135,397.70	0.00
5986 Window Building B Special Assessment	-64,350.00	0.00
Total for 5980 Capitol Improvements	-\$623,896.70	\$0.00
5995 Contingency	-1,000.70	0.00
Total for 5900 Other Operating Expense	-\$624,897.40	\$0.00
Total for Expenses	-\$570,322.35	\$345,450.87
Net Operating Income	\$646,331.20	\$105,441.88
Other Income		
4800 Other Revenues		
4810 Reserve Fund Revenues		
4818 Interest Income		0.12
Total for 4810 Reserve Fund Revenues		\$0.12
4850 Entertainment Fund Revenue		\$1,000.00
4851 Ticket Sales	13,193.00	26,492.15
4859 Other income - Ent Fund	2,270.00	4,904.00
Total for 4850 Entertainment Fund Revenue	\$15,463.00	\$32,396.15
Total for 4800 Other Revenues	\$15,463.00	\$32,396.27
Total for Other Income	\$15,463.00	\$32,396.27

Delray Villas Recreation Association

Profit and Loss YTD Comparison

June 2026

Draft Hill Vote 8/4/2026

	TOTAL	
	Jun 2026	Jan 1 - Jun 30 2026 (YTD)
Other Expenses		
8000 Other Expenses		
8100 Reserve Fund Expenses		
8190 Bank Charges and fees	0.00	481.38
Total for 8100 Reserve Fund Expenses	\$0.00	\$481.38
8300 Entertainment Fund Expenses		
8305 Show Costs	-213.75	10,990.26
8310 Meals & Entertainment	227.64	9,043.13
8315 Printing & Flyers		172.62
8325 Supplies	434.47	1,326.25
8335 General	150.00	2,860.88
Total for 8300 Entertainment Fund Expenses	\$598.36	\$24,393.14
Total for 8000 Other Expenses	\$598.36	\$24,874.52
Total for Other Expenses	\$598.36	\$24,874.52
Net Other Income	\$14,864.64	\$7,521.75
Net Income	\$661,195.84	\$112,963.63